
EXHIBIT 53

GOLDRBERG, KATZMAN & SHIPPAN, P.C.
 320 MARKET STREET
 P.O. BOX 1268
 HARRISBURG, PA 17108-1268
 717-234-4161 Fed ID No: 23-2179953

February 3, 2004

Billed through 01/31/04

Bill Number 4B143-00001-011 NEH

Jesse Langman
 6655 Farmer Road
 Canfield, PA 18062

Trust Administration

Forward as of bill number 010 dated 01/06/04 * 11,000.00

FOR PROFESSIONAL SERVICES RENDERED

| | | | |
|--------------|---|---------|-------|
| 01/05/04 JJC | Telephone conference with Ms. Landers regarding Addendum | .10 hrs | 10.00 |
| 01/05/04 NEH | Attended judicial conference in Allentown with Judge Brenner with JD; met with counsel; reviewed records with Jesse Langman; traveled to and from Hbg with JD | .10 hrs | 10.00 |
| 01/05/04 JJC | Hearing and meeting in Allentown | .30 hrs | 30.00 |
| 01/06/04 JJC | Conference with NEH regarding Addendum; telephone conference with Jesse regarding Addendum memo to NEH | .30 hrs | 30.00 |
| 01/06/04 NEH | Left voice mail message for Jesse | .30 hrs | 30.00 |
| 01/12/04 JJC | Review fully signed Addendum | .10 hrs | 10.00 |
| 01/13/04 NEH | Conferred with Ct. Administrator Jan Woffindin re: assignment of case to Judge Rebmann and arranged e-mail of 4 citation forms to her for issuance | .30 hrs | 30.00 |
| 01/14/04 JJC | Email to Jesse; conference with NEH regarding apartment sales; review emails from Jesse and NEH | .36 hrs | 72.00 |
| 01/14/04 NEH | Conferred with JD re: status; left voice mail message for Jesse re: status | .20 hrs | 40.00 |
| 01/14/04 NEH | Conferred with Jesse re: assignment to Judge and steps to serve petitions | .18 hrs | 36.00 |
| 01/14/04 NEH | Conferred with JJC; sent e-mail msg to STW re: service | .30 hrs | 60.00 |
| 01/20/04 JJC | Telephone conference with Ms. Landis regarding new apartment contacts; review fax; copy of Agreement of Sale Terlingua Trust; conference with NEH | .30 hrs | 60.00 |
| 01/20/04 JJC | Fax comments on Agreement to Ms. Landes | .40 hrs | 80.00 |
| 01/20/04 NEH | Conferred with JJC re: agreement of sale for apt. building by Terlingua Trust | .20 hrs | 40.00 |
| | | .20 hrs | 40.00 |

D 011

| | | | |
|--------------|---|---------|----------|
| 01/27/04 NEH | Left voice mail message for Jan Woffindin at Lehigh Co. City Admin. Office re: status of citations | .12 hrs | 24.00 |
| 01/27/04 NEH | Sent email msg to Jesse and Bill re: status of filings | .12 hrs | 24.00 |
| 01/28/04 JJC | Telephone conference with M. J. Cohen's office; memo to NEH regarding copy of Petition and citation for Cohen | .20 hrs | 40.00 |
| 01/28/04 JJC | Review file | .10 hrs | 20.00 |
| 01/28/04 NEH | Read letter (3 pp) from Marion; conferred with JJC re: real estate sale | .30 hrs | 60.00 |
| 01/28/04 NEH | Left voice mail message to Jesse then conferred with him; left voice mail message for Jan Woffindin | .30 hrs | 60.00 |
| 01/29/04 JJC | Review file regarding Petition | .10 hrs | 20.00 |
| 01/29/04 NEH | Conferred with Jesse re: status of trust petitions | .12 hrs | 24.00 |
| 01/29/04 NEH | Conferred with JJC re: letter received from Marion | .12 hrs | 24.00 |
| 01/29/04 JJD | Conference with NEH; call | .30 hrs | 54.00 |
| 01/30/04 NEH | Conferred with Jesse re: status; left voice mail message for Jan Woffindin | .50 hrs | 100.00 |
| 01/31/04 NEH | Reduction per NEH | .00 hrs | 1,952.00 |

Total fees for this matter \$ 3,000.00

DISBURSEMENTS

| | | |
|----------|---|-------|
| 01/26/04 | Lodging, Meals, Miscellaneous - Parking - 1/12/04 | 35.75 |
|----------|---|-------|

Total disbursements for this matter \$ 35.75

BILLING SUMMARY

| | | |
|-----------------------------|-----------|-----------|
| TOTAL FEES | 25.82 hrs | 3,000.00 |
| TOTAL DISBURSEMENTS | \$ | 35.75 |
| TOTAL CHARGES FOR THIS BILL | \$ | 3,035.75 |
| NET BALANCE FORWARD | \$ | 11,000.00 |
| TOTAL BALANCE NOW DUE | \$ | 14,035.75 |
| TRUST ACCOUNT BALANCE | \$ | .00 |

PLEASE REFERENCE THE BILL NUMBER WITH YOUR REMITTANCE

D 012

Goldberg Katzman, P.C.
320 Market Street
P.O. Box 1268
Harrisburg, PA 17108-1268
717-234-4161 Fed ID No. 23-2179953

September 10, 2004

Billing through 08/31/2004

Jesse Langman
6655 Farrier Road
Orefield, PA 18069

Bill number 42481
Client - Matter 48141-00001

Trust Administration

| | |
|---|-------------------|
| Balance forward as of bill dated 02/03/2004 | \$14,035.75 |
| Payments applied since the last bill | \$8,000.00 |
| Net balance forward | <u>\$6,035.75</u> |
| Trust cash balance brought forward | \$50,000.00 |

Professional Services Rendered

| | | | | |
|------------|------|---|----------|----------|
| 02/05/2004 | JJC | Review file; memo to NEH regarding citations and review NEH email | 0.30 hrs | \$60.00 |
| 02/05/2004 | NEH | Conferred with Jesse re: status of citation issuance | 0.18 hrs | \$36.00 |
| 02/06/2004 | NEH | Conferred with Jan Woffindin re: issuance of citations re: Langman Trust petitions; conferred with Jesse and JJC re: status | 1.00 hrs | \$200.00 |
| 02/09/2004 | JJC | Conference with NEH on status of Petitions; telephone conference from Elaine - at Steckel office | 0.20 hrs | \$40.00 |
| 02/09/2004 | NEH | Conferred with Wendy Parr re: issuance of citations | 0.30 hrs | \$60.00 |
| 02/09/2004 | NEH | Conferred with Jesse re: status of issuance of citations re: Petitions | 0.50 hrs | \$100.00 |
| 02/10/2004 | JJC | Email to Jesse regarding Steckel law office | 0.10 hrs | \$20.00 |
| 02/11/2004 | PL13 | Mtg with NEH and JD re: citations | 0.10 hrs | \$6.50 |
| 02/12/2004 | JJC | Review NEH memo; memo regarding copy of Petitions and Citations | 0.20 hrs | \$40.00 |
| 02/12/2004 | JJC | Letter to Cohen with Petition and Citation; review Citation and Petitions | 0.30 hrs | \$60.00 |

308

| Langman, Jesse | | 48141 - 00001 | Bill # | 42481 | Page # | 2 |
|----------------|------|---|----------|-------|------------|---|
| 02/12/2004 | NEH | Prepared citations and petitions for service on all heirs and counsel; drafted certificate of service; wrote letter to OC clerk sending COS; conferred with Jesse re: status; sent e-mail msg to JJC re: status | 2.50 hrs | | \$500.00 | |
| 02/17/2004 | JJC | Email Jesse; request copy of apartment contract | 0.10 hrs | | \$20.00 | |
| 02/18/2004 | JJD | Petition; review e-mails; review contract | 0.90 hrs | | \$162.00 | |
| 02/23/2004 | NEH | Reviewed files re: issues to present to Court in conference | 1.00 hrs | | \$200.00 | |
| 02/24/2004 | JJC | Review NEH email on status of Petitions; email to J. Langman | 0.20 hrs | | \$40.00 | |
| 02/24/2004 | NEH | Reviewed notice from Court re: conference with Judge Reibman on 2/27/04 at 1030am; conferred with Jesse re: status and issues; revised and sent e-mail msg with notes of calls; conferred with JJC | 2.00 hrs | | \$400.00 | |
| 02/26/2004 | JJC | Telephone conference with Jesse regarding status | 0.10 hrs | | \$20.00 | |
| 02/26/2004 | NEH | Conferred with Jesse re: docs and data for judicial conference | 0.30 hrs | | \$60.00 | |
| 02/26/2004 | NEH | Assembled docs for judicial conference with Judge Reibman | 0.30 hrs | | \$60.00 | |
| 02/26/2004 | NEH | Prepared for judicial conference; reviewed pleadings to date | 1.00 hrs | | \$200.00 | |
| 02/27/2004 | NEH | Attended conf with Judge Reibman in Allentown; traveled Hbg-Allentown-Hbg; met with Jesse after the conference and conferred re: issues | 7.00 hrs | | \$1,400.00 | |
| 02/27/2004 | NEH | Attended judicial conference in Allentown w/Judge Reibman and counse; conferred with Atty Dayton afterwards; travelled Hbg-Allentown-Hbg | 7.00 hrs | | \$1,400.00 | |
| 03/02/2004 | JJC | Memo to NEH regarding results of Court conference; conference with NEH on status; email to Jesse regarding need to extend closing | 0.40 hrs | | \$80.00 | |
| 03/02/2004 | JJC | Review email from Jesse; email to Jesse | 0.20 hrs | | \$40.00 | |
| 03/03/2004 | JJC | Telephone conference with Steve Nichols regarding Need to extend; review file regarding closing - extension | 0.30 hrs | | \$60.00 | |
| 03/04/2004 | JJC | Review file; telephone conference with Cheryl regarding new Addendum | 0.20 hrs | | \$40.00 | |
| 03/04/2004 | PL13 | Mtg with STW, JD & NEH re: status | 0.20 hrs | | \$13.00 | |

| Langman, Jesse | | | 48141 - 00001 | Bill # | 42481 | Page # | 3 |
|----------------|-----|--|---------------|-----------|-------|------------|---|
| 03/05/2004 | JJD | Conference on trust issues | | 0.50 hrs | | \$90.00 | |
| 03/08/2004 | JJC | Review letter from M.J. Cohen and Addendum; conference with NEH | | 0.30 hrs | | \$60.00 | |
| 03/08/2004 | JJC | Telephone conference with M. Landes regarding Addendum - Deer Park; letter to M. Landes with Addendum; telephone conference with Jesse regarding Addendum | | 0.30 hrs | | \$60.00 | |
| 03/09/2004 | JJC | Telephone conference with S. Nichols regarding addendums; review file; note regarding apartment addendum | | 0.20 hrs | | \$40.00 | |
| 03/10/2004 | JJC | Review fax from S. Nichols with signed contract - apartment | | 0.10 hrs | | \$20.00 | |
| 03/10/2004 | NEH | Attended document discovery session at Atty Dayton's office in Bethlehem; met with Estate and 1st family; conferred with Jesse; traveled Hbg-Allentown-Hbg | | 10.00 hrs | | \$2,000.00 | |
| 03/12/2004 | JJC | Review file; telephone conference with S. Nichols - leave message regarding status; conference with NEH | | 0.30 hrs | | \$60.00 | |
| 03/15/2004 | JJC | Telephone conference with S. Nichols regarding extensions; fax Addendum to Nichols - Cohen | | 0.20 hrs | | \$40.00 | |
| 03/15/2004 | JJC | Letter to Cohen with original Addendum; review file | | 0.20 hrs | | \$40.00 | |
| 03/16/2004 | NEH | Conferred with Jesse re: real estate appraisal completion by 3/29/04 and research on Pew Trust S/L rule and representation by Dayton of James in divorce | | 0.48 hrs | | \$96.00 | |
| 03/16/2004 | NEH | Wrote and sent e-mail message to Atty Jack Meck re: Newhart case briefs for research | | 0.18 hrs | | \$36.00 | |
| 03/16/2004 | NEH | Worked on confidentiality agreement | | 0.24 hrs | | \$48.00 | |
| 03/16/2004 | NEH | Conferred with Atty Dayton re: conf. agreement and request for docs | | 0.18 hrs | | \$36.00 | |
| 03/16/2004 | NEH | Drafted and revised confidentiality agreement re: documents requested by Estate; sent draft to Atty Dayton and Weiner for review | | 1.18 hrs | | \$236.00 | |
| 03/18/2004 | JJC | Telephone conference from S. Cohen regarding status | | 0.10 hrs | | \$20.00 | |
| 03/22/2004 | JJC | Review extension for Department contract; telephone conference from M. Landes; email to NEH | | 0.30 hrs | | \$60.00 | |
| 03/24/2004 | JJC | Email from NEH regarding Answers | | 0.10 hrs | | \$20.00 | |

| | | | | |
|------------|-----|---|-----------|------------|
| 03/26/2004 | JJC | Memo regarding Objections | 0.10 hrs | \$20.00 |
| 03/31/2004 | NEH | Conferred with Jesse; sent form of verification | 1.00 hrs | \$200.00 |
| 03/31/2004 | NEH | Researched and sent PA Rev Dept Rulings re: retained interest | 0.50 hrs | \$100.00 |
| 04/01/2004 | NEH | Conferred with Jesse re: issues | 0.50 hrs | \$100.00 |
| 04/02/2004 | NEH | Conferred with Atty Dayton re: reply to Answers filed; conferred with Lehigh Co. Ct. Administrator office; wrote e-mail msg. re: call | 1.30 hrs | \$260.00 |
| 04/02/2004 | NEH | Sent e-mail to J. Woffindin | 0.30 hrs | \$60.00 |
| 04/03/2004 | NEH | Met with Jesse in our office; researched issues and reviewed answers; worked on reply | 9.00 hrs | \$1,800.00 |
| 04/04/2004 | NEH | Continued research on issues; met with Jesse in our office; drafted and revised reply to answer; set e-mail msg to Jesse and Miriam | 8.50 hrs | \$1,700.00 |
| 04/05/2004 | NEH | Conferred with JD re: draft of reply | 0.20 hrs | \$40.00 |
| 04/06/2004 | NEH | Conferred with Jesse | 0.50 hrs | \$100.00 |
| 04/07/2004 | NEH | Conferred with Jesse and sent em msg with notes of judicial conference | 0.50 hrs | \$100.00 |
| 04/08/2004 | JJC | Telephone conference with S. Nichols regarding status; email to NEH regarding status | 0.20 hrs | \$40.00 |
| 04/08/2004 | NEH | Received and reviewed answers filed by counsel for heirs; conferred with Jesse | 2.00 hrs | \$400.00 |
| 04/12/2004 | NEH | Conferred with Jesse re: draft of response to Answers filed | 1.00 hrs | \$200.00 |
| 04/13/2004 | NEH | Met with Jesse in our office; worked on replies to answers re: petitions | 4.00 hrs | \$800.00 |
| 04/14/2004 | NEH | Met and worked with Jesse in GK office on 7 replies to answers filed by estate and heirs including COS, letters and orders | 12.00 hrs | \$2,400.00 |
| 04/20/2004 | JJC | Conference with NEH | 0.20 hrs | \$40.00 |
| 04/20/2004 | NEH | Received, reproduced and served replies on PA Dept. of Rev. and counsel; file COS; sent letters to | 1.00 hrs | \$200.00 |

Langman, Jesse

48141 - 00001

Bill #

42481

Page #

5

| | | | | |
|------------|-----|--|----------|----------|
| 04/21/2004 | JJC | Dibert and Lehigh Co. Clerk Telephone conference with MJ Cohen - leave message | 0.10 hrs | \$20.00 |
| 04/21/2004 | NEH | Worked on estate administration | 0.20 hrs | \$40.00 |
| 04/21/2004 | NEH | Conferred with Jesse Langman | 0.50 hrs | \$100.00 |
| 04/22/2004 | JJC | Review emails from NEH and M. Landes; telephone conference with MJ Cohen office and S. Nichols regarding extensions | 0.70 hrs | \$140.00 |
| 04/22/2004 | JJC | Conference with NEH | 0.10 hrs | \$20.00 |
| 04/22/2004 | NEH | Conferred with Jesse re: schedule and motions planned | 0.30 hrs | \$60.00 |
| 04/22/2004 | NEH | Conferred with JJC and Atty Cohen's office re: delay in settlement and extention to settle | 0.60 hrs | \$120.00 |
| 04/23/2004 | JJC | Telephone conference from MJ Cohen office; letter to MJ Cohen with answers and replys to Citation | 0.30 hrs | \$60.00 |
| 04/23/2004 | NEH | Sent copies of replies; exchanged EM with Jesse re: filings | 0.50 hrs | \$100.00 |
| 04/23/2004 | NEH | Conference call with Jesse | 0.50 hrs | \$100.00 |
| 04/26/2004 | JJC | Review file regarding extensions; telephone conference with Miriam Landes | 0.20 hrs | \$40.00 |
| 04/27/2004 | JJC | Memo to NEH regarding sale in escrow possibility; review file; review NEH memo and respond; review Jesse's email | 0.40 hrs | \$80.00 |
| 04/27/2004 | NEH | Exchanged EM msgs re: settlement of Terlinqua sale with partial proceeds escrow; left VM msg for Paul Dibert at PA DOR | 0.80 hrs | \$160.00 |
| 04/28/2004 | NEH | Met with Jesse re: trust motions and pending matters; conferred with P. Dibert at PA DOR | 2.50 hrs | \$500.00 |
| 04/29/2004 | JJC | Telephone conference with Mirian regarding Apartment sale status; memo to NEH regarding status | 0.20 hrs | \$40.00 |
| 04/29/2004 | JJC | Review file - recent emails; conference with NEH and Jesse | 0.30 hrs | \$60.00 |
| 04/29/2004 | JJC | Telephone conference with S. Nichols regarding status; review loan information | 0.30 hrs | \$60.00 |
| 04/29/2004 | NEH | Met with Jesse in GK office; wrote reply to Atty Weiner; exchanged em msg with P. Dibert at PA | 4.50 hrs | \$900.00 |

D 017

| | | | | |
|------------|------|--|----------|----------|
| 04/29/2004 | NEH | DOA; worked on Motion for Summary Judgment Drafted and revised Deer Park Trust motion for summary judgment with Jesse | 4.00 hrs | \$800.00 |
| 04/30/2004 | NEH | Worked on copy arrangement re: appraisal reports with Capital Copy Service; met with P. Dibert of PA DOA re: assessment of Deer Park Trust for PIT | 1.50 hrs | \$300.00 |
| 05/03/2004 | JJC | Telephone conference from Jesse regarding extensions; review Cohen letter; review Deer Park Addendum - extension - send to M. Landes | 0.40 hrs | \$80.00 |
| 05/03/2004 | JJC | Review Dept. of Revenue letter to NEH; review emails from NEH | 0.20 hrs | \$40.00 |
| 05/03/2004 | NEH | Exchanged e-mail msgs with Atty. Weiner and copy service; conferred with MBH re: setup of shell FET Return to calculate Tst's share of FET due | 1.00 hrs | \$200.00 |
| 05/03/2004 | NEH | exchanged e-mail msgs with Atty. Weiner; conferred with MBH re: FET return prep | 1.00 hrs | \$200.00 |
| 05/03/2004 | NEH | Sent e-mail msg. to JJC re: loan information | 0.20 hrs | \$40.00 |
| 05/03/2004 | PL20 | Review file; prepare inheritance tax computation base on information in file | 1.20 hrs | \$108.00 |
| 05/04/2004 | NEH | Research issue of Tstee title and recent cases | 0.50 hrs | \$100.00 |
| 05/04/2004 | NEH | Read case re: indexing of deed by trust v. trustee | 0.90 hrs | \$180.00 |
| 05/04/2004 | NEH | Conferred with Jesse re: strategies | 0.50 hrs | \$100.00 |
| 05/05/2004 | NEH | Exchanged e-mail msg with Jesse re: issues in Weiner's letters | 1.00 hrs | \$200.00 |
| 05/05/2004 | NEH | Researched issues and statutes re: estate and trust administration; conferred with Jesse; received and read e-mail msg from Miriam | 2.00 hrs | \$400.00 |
| 05/07/2004 | NEH | Exchanged e-mail msgs with Miriam and Jesse re: Wiener's letters | 0.80 hrs | \$160.00 |
| 05/10/2004 | JJC | Review fax from S. Shunk regarding Addendum and respond; telephone conference with MJ Cohen | 0.30 hrs | \$60.00 |
| 05/10/2004 | JJC | Review file | 0.10 hrs | \$20.00 |
| 05/11/2004 | JJC | Telephone conference with M. Landes regarding signed Addendum | 0.10 hrs | \$20.00 |
| 05/11/2004 | NEH | Conferred with Jesse Langman re: status and meeting matters | 0.50 hrs | \$100.00 |

Langman, Jesse

| | | | | |
|------------|------|--|----------|------------|
| 05/12/2004 | NEH | Mtg with Jesse Langman | 7.00 hrs | \$1,400.00 |
| 05/12/2004 | NEH | Left vm msg for Jan Woffindin (Lehigh Co. OC Ct Adm.) and sent e-mail msg | 0.50 hrs | \$100.00 |
| 05/12/2004 | NEH | Worked on Motions in mtg with Jesse in office; wrote e-mail msg to Miriam and to estate counsel Wiener re: open matters | 2.00 hrs | \$400.00 |
| 05/12/2004 | PL20 | Inheritance tax return | 1.30 hrs | \$117.00 |
| 05/13/2004 | NEH | Received and read 2 e-mail msg replies from Miriam | 0.10 hrs | \$20.00 |
| 05/14/2004 | JJC | Review signed Addendum - Deer Park | 0.10 hrs | \$20.00 |
| 05/14/2004 | NEH | Met with Jesse Langman to revise Summary Judgment Motions and draft PA Inh. Tax Return re: Deer Park Trust assets | 3.00 hrs | \$600.00 |
| 05/14/2004 | NEH | Met further with Jesse Langman re: PIT return and motions | 2.50 hrs | \$500.00 |
| 05/14/2004 | PL20 | Prepare drafts of REV-1500 and Form 706 | 0.30 hrs | \$27.00 |
| 05/17/2004 | NEH | Conferred with IRS auditor Almassey re: FET on Trust; left msg for Louise Kauffman | 0.50 hrs | \$100.00 |
| 05/17/2004 | NEH | Exchanged e-mail with PA DOR re: valuation | 0.40 hrs | \$80.00 |
| 05/18/2004 | NEH | Received, reviewed and copies to client Atty Weiner's Subpoena v. New Tripoli Bank | 0.50 hrs | \$100.00 |
| 05/18/2004 | NEH | Conferred with IRS office in Phila re: estate situation and need for involvement by IRS | 0.50 hrs | \$100.00 |
| 05/18/2004 | NEH | Conferred with head of estate and gift tax section, Louis Kauffman re: inquiry on FET status | 0.50 hrs | \$100.00 |
| 05/18/2004 | NEH | Met with Jesse and J. Lauderan, CPA re: Deer Park Trust fiduciary income tax return preparation | 1.00 hrs | \$200.00 |
| 05/18/2004 | NEH | Met with Jesse in our office; finalized and filed PA Inh. Tax Ret. for Deer Park Trust | 2.00 hrs | \$400.00 |
| 05/18/2004 | NEH | Met with Jesse in office to prepare letter and mailing to IRS estate and gift section in Phila. and to revise Motion for Summary Judgment vs. Estate re: Deer Park Trust | 3.50 hrs | \$700.00 |
| 05/19/2004 | NEH | LB: Langman Tsts> Completed & mailed lien release docs to IRS for processing; Conferred w/ | 0.50 hrs | \$100.00 |

NOTE
CASE

IRS agent.

| | | | | |
|------------|-----|---|----------|----------|
| 05/19/2004 | NEH | LB: Langman Tsts> Exchanged EM msgs w/ Miriam & Jesse; Left VM msgs for Lehigh Co Ct Admin Ofc. | 0.50 hrs | \$100.00 |
| 05/20/2004 | NEH | Conferred with Lehigh Co. OC clerk re: filings | 0.50 hrs | \$100.00 |
| 05/20/2004 | NEH | LB: Langman Tsts> Exchanged VM & EM msgs w/ Wendy Parr of Lehigh Co O C filing office; & Confirmed procedures per Jan Woffindin. | 1.00 hrs | \$200.00 |
| 05/21/2004 | NEH | LB: Langman Tsts> Conferred w/ Miriam re postponed visit to Hbg re Motions for Summary Judgment; & Confirmed via EM msgs. | 0.50 hrs | \$100.00 |
| 05/24/2004 | NEH | Conferred with Jesse re: IRS and Court matters and plans; conferred with IRS office in Phila. re: request for review | 1.00 hrs | \$200.00 |
| 05/24/2004 | NEH | Researched IRS site re: taxation of trusts and enforcement actions v. trust entities for fraud and evasion and determined objections not applicable to our trusts | 1.00 hrs | \$200.00 |
| 05/24/2004 | NEH | Send e-mail msg to Miriam and Jesse re: my contact verification | 0.40 hrs | \$80.00 |
| 05/25/2004 | NEH | Conferred with Jesse re: revisions of Motions and strategy | 0.50 hrs | \$100.00 |
| 05/25/2004 | NEH | Conferred with Jesse re: IRS and PA DOR matters | 0.50 hrs | \$100.00 |
| 05/26/2004 | NEH | Conferred with Jesse re: motions for summary judgment | 0.50 hrs | \$100.00 |
| 05/26/2004 | NEH | Conferred with Louis Kauffman, Mgr of IRS Est. and Gift Section in Philly; took notes of call; sent e-mail msg to client with revised notes | 2.00 hrs | \$400.00 |
| 05/27/2004 | JJD | Review motions; conference; review documents | 1.80 hrs | \$324.00 |
| 05/27/2004 | NEH | Exchanged e-mail with Jesse re: motions to seminar judgment | 0.30 hrs | \$60.00 |
| 05/28/2004 | NEH | Meeting with IRS Auditor Kurt Almassy re: FET issues and procedures | 3.50 hrs | \$700.00 |
| 05/28/2004 | NEH | Researched IRS forms for Releases of FET lien; conferred with Jesse; sent e-mail msgs to Miriam | 4.00 hrs | \$800.00 |
| 05/28/2004 | NEH | Worked on FET return pro forma and Form 4422 re: release of liens request | 1.00 hrs | \$200.00 |
| 06/01/2004 | ABK | Reviewed Form 4442 with STW and instructed her in completing it. | 0.30 hrs | \$57.00 |

| Langman, Jesse | | 48141 - 00001 | Bill # | 42481 | Page # | 9 |
|----------------|------|--|----------|-------|----------|---|
| 06/01/2004 | JJC | Telephone conference with MJ Cohen regarding status; email to NEH regarding Cohen discussion | 0.20 hrs | | \$40.00 | |
| 06/01/2004 | NEH | Worked on Form 4422 and pro forma of FET return for attachment; exchanged e-mail with Miriam re: signed blank forms | 0.50 hrs | | \$100.00 | |
| 06/01/2004 | NEH | Left msg for C. Dinan in Pittsburgh; received and replied to vm msg referring lien release matter to Philadelphia IRS Office | 0.50 hrs | | \$100.00 | |
| 06/01/2004 | NEH | Exchanged e-mail msgs with JJD, Miriam and Jesse re: IRS status and potential release of liens | 0.50 hrs | | \$100.00 | |
| 06/01/2004 | PL20 | Prepare draft of Form 4422 application for certificate discharging property subject to estate tax lien | 0.80 hrs | | \$72.00 | |
| 06/02/2004 | JJC | Conference with NEH regarding status; review file | 0.40 hrs | | \$80.00 | |
| 06/02/2004 | JJC | Telephone conference with MJ Cohen; email to NEH regarding Cohen conversation | 0.40 hrs | | \$80.00 | |
| 06/02/2004 | NEH | Conferred with JJC and MBH re: strategy for presentation to court and closing, including release of liens by IRS | 0.50 hrs | | \$100.00 | |
| 06/02/2004 | NEH | Conferred w/ J. Paul Dibert of PA DOR re clearance of PIT Return filed by Tsts & issuance of Assessment Notice. | 0.40 hrs | | \$80.00 | |
| 06/02/2004 | NEH | Revd & forwarded by email msg to Miriam the Notice of Appraisement issued by PA DOR. | 0.50 hrs | | \$100.00 | |
| 06/02/2004 | NEH | Conferred w/ Jesse re finalization of Summary Judgment Motions & receipt of PA DOR Assessment | 0.50 hrs | | \$100.00 | |
| 06/02/2004 | NEH | Left vm msg for Dennis Bohn, of IRS, in Phila [215-861-1933] | 0.10 hrs | | \$20.00 | |
| 06/02/2004 | NEH | Conferred with Dennis Bohn of IRS Technical Servs Group in Philadelphia re: release of lien | 0.80 hrs | | \$160.00 | |
| 06/02/2004 | PL20 | Revise Form 4422 for proposed real estate sales; scan documents; discuss with NEH and AJC | 0.30 hrs | | \$27.00 | |
| 06/02/2004 | PL20 | Phone conversation with Dennis Bohn of IRS; e-mail to NEH | 0.20 hrs | | \$18.00 | |
| 06/03/2004 | JJC | Review draft tax return | 0.10 hrs | | \$20.00 | |
| 06/03/2004 | JJC | Review file; telephone conference with MJ Cohen | 0.70 hrs | | \$140.00 | |
| 06/03/2004 | JJC | Review Petition and Citation; draft Petition to Intervene | 1.00 hrs | | \$200.00 | |

| Langman, Jesse | | 48141 - 00001 | Bill # | 42481 | Page # | 10 |
|----------------|-----|---|----------|-------|------------|----|
| 06/03/2004 | JJC | Draft Proposed Order - Certificate of Service - Verifications | 0.30 hrs | | \$60.00 | |
| 06/03/2004 | JJC | Conference with NEH | 0.30 hrs | | \$60.00 | |
| 06/03/2004 | NEH | Conferred with Jesse re: IRS status and finalization of Motions and Orders | 0.50 hrs | | \$100.00 | |
| 06/03/2004 | NEH | Conferred with L. Kaufman, Mgr of Est/Gift Tax Section in Philadelphia re: release of liens | 0.40 hrs | | \$80.00 | |
| 06/03/2004 | NEH | Left vm msg for John Darazski of IRS Scranton | 0.40 hrs | | \$80.00 | |
| 06/03/2004 | NEH | Conferred with John Darazsdi of IRS in Scranton re: request for release of liens and agreement re: arrangements to release liens | 1.10 hrs | | \$220.00 | |
| 06/03/2004 | NEH | Conferred w/ JJC & M.L. Cohen re removal of IRS & PA DOR death tax liens and re real estate settlement issues; Conferred w/ Jesse; Arranged doc copying for filings. | 0.90 hrs | | \$180.00 | |
| 06/03/2004 | NEH | Left vm msg for Jan Woffindin re case status. | 0.20 hrs | | \$40.00 | |
| 06/03/2004 | NEH | Reviewed motions, orders and COS; reviewed IRS form re: release of liens; prepared for trip to Allentown for finalization of filing | 2.00 hrs | | \$400.00 | |
| 06/04/2004 | ABK | Load IRS Form 8821 Tax Info Authorization Form in GK Docs Open Database for NEH and client's use. | 0.40 hrs | | \$76.00 | |
| 06/04/2004 | NEH | Met with Jesse and B. Dayton to discuss case; revised and finalized 6 summary judgment motions; filed motions at courthouse; prepared 2 affidavits and related docs re: release of FET liens; attended doc notarization with Miriam; travel | 8.50 hrs | | \$1,700.00 | |
| 06/07/2004 | JJC | Conference with NEH; review file regarding Petition | 0.60 hrs | | \$120.00 | |
| 06/07/2004 | JJC | Revise draft Petition to Intervene; telephone conference with MJ Cohen; email Petition draft etc. to MJ Cohen | 0.60 hrs | | \$120.00 | |
| 06/07/2004 | NEH | Worked on service of Summary Judgment Motions | 1.00 hrs | | \$200.00 | |
| 06/07/2004 | NEH | Left vm msg for John Darazski of IRS Scranton Office | 0.20 hrs | | \$40.00 | |
| 06/08/2004 | JJC | Conference with NEH; review NEH email regarding IRS Lien Release | 0.30 hrs | | \$60.00 | |
| 06/08/2004 | JJD | Review documents with NEH for motion | 1.10 hrs | | \$198.00 | |

D 022

Langman, Jesse

48141 - 00001

Bill #

42481

Page # 11

| | | | | |
|------------|------|--|----------|----------|
| 06/08/2004 | NEH | Conferred with IRS Almassey and IRS Agent Daraszdi re: lien release and processing | 1.00 hrs | \$200.00 |
| 06/08/2004 | NEH | Heard vm msgs; wrote e-mail msgs to S. Weiner re: status to IRS Agent Darazsdi re: release of liens | 1.00 hrs | \$200.00 |
| 06/08/2004 | NEH | Received vm msg from John Darazsdi of IRS and left return message | 0.30 hrs | \$60.00 |
| 06/08/2004 | NEH | Conferred with IRS agent John Darazsdi | 0.30 hrs | \$60.00 |
| 06/08/2004 | NEH | Conferred with Jesse re: extensions for closing | 0.30 hrs | \$60.00 |
| 06/08/2004 | NEH | Heard vm msgs; wrote e-mail msgs to S. Weiner re: status to IRS Agent J. Darazsdi re: release of liens | 1.00 hrs | \$200.00 |
| 06/09/2004 | JJC | Review NEH and client emails; telephone conference with S. Nichols | 0.20 hrs | \$40.00 |
| 06/09/2004 | NEH | Received mv msgs from Atty Weiner; sent em msgs reply | 0.20 hrs | \$40.00 |
| 06/10/2004 | ABK | Provided escrow agreement language to NEH for IRS release. | 0.30 hrs | \$57.00 |
| 06/10/2004 | JJC | Conference with NEH; telephone conference with M. Landes | 0.20 hrs | \$40.00 |
| 06/10/2004 | NEH | Drafted and revised agreement and affidavit for 2 trusts and escrow agreement; sent doc drafts by e-mail to IRS and Trustee for review | 3.50 hrs | \$700.00 |
| 06/10/2004 | NEH | Left vm msg for John Darazsdi of IRS re: release of liens | 0.30 hrs | \$60.00 |
| 06/14/2004 | JJC | Review email from NEH; forward NEH email to MJ Cohen | 0.20 hrs | \$40.00 |
| 06/14/2004 | NEH | Conferred with IRS J. Darazsdi; wrote em msgs to Agent and Miriam re: status of release of liens by IRS and processing of documents | 1.50 hrs | \$300.00 |
| 06/14/2004 | NEH | Revised and forwarded revised docs to Jesse and Miriam | 0.50 hrs | \$100.00 |
| 06/14/2004 | NEH | Further revised and finalized IRS lien request and rep forms and forwarded final version to Miriam and Jesse | 3.00 hrs | \$600.00 |
| 06/14/2004 | PL20 | Form 8821 | 0.80 hrs | \$72.00 |
| 06/15/2004 | JJC | Conference with NEH; review file | 0.10 hrs | \$20.00 |

D 023

| Langman, Jesse | | 48141 - 00001 | Bill # | 42481 | Page # | 12 |
|----------------|-----|--|--------|----------|--------|----------|
| 06/15/2004 | JJD | Review docs for NEH | | 1.30 hrs | | \$234.00 |
| 06/15/2004 | NEH | Conferred with Jesse re: final forms of documents | | 0.40 hrs | | \$80.00 |
| 06/15/2004 | NEH | Conferred with Jesse and revised Terlinqua Trust Petition | | 0.50 hrs | | \$100.00 |
| 06/16/2004 | JJC | Review NEH emails; forward to MJ Cohen; telephone conference with MJ Cohen; email to NEH | | 0.40 hrs | | \$80.00 |
| 06/16/2004 | NEH | Confirmed judicial conference and arranged delivery of notices to court | | 0.50 hrs | | \$100.00 |
| 06/17/2004 | JJC | Review NEH email; forward to MJ Cohen | | 0.20 hrs | | \$40.00 |
| 06/17/2004 | NEH | Exchanged e-mail msgs with Atty Dayton re: Judicial Conf. | | 0.50 hrs | | \$100.00 |
| 06/18/2004 | NEH | Reviewed, scanned and forwarded to Miriam and Jesse docs obtained by Atty Weiner in discovery v. New Tripoli Bank | | 1.50 hrs | | \$300.00 |
| 06/21/2004 | JJC | Conference with NEH; email to MJ Cohen; call Cohen office regarding meeting | | 0.20 hrs | | \$40.00 |
| 06/21/2004 | NEH | Conferred with Atty Vasiliadis re: Judicial Conference | | 1.50 hrs | | \$300.00 |
| 06/22/2004 | JJC | Review file - emails - conference with NEH; review Petition to Intervene | | 0.40 hrs | | \$80.00 |
| 06/22/2004 | NEH | Exchanged vm with John Darazsdi of IRS and e-mail with Miriam re: delivery of documents | | 0.50 hrs | | \$100.00 |
| 06/22/2004 | NEH | Exchanged e-mail msgs with J. Darazsdi re: IRS release | | 0.40 hrs | | \$80.00 |
| 06/23/2004 | NEH | Left VM msgs for Louis Kauffman re: release of liens | | 0.50 hrs | | \$100.00 |
| 06/23/2004 | NEH | Conferred with IRS Auditor Kurt Almasey re: submission of pro forma Fed. Est Tax data with affidavit statement re: taxation | | 0.50 hrs | | \$100.00 |
| 06/23/2004 | NEH | Received and reviewed petition by MJ Cohen to Intervene in litigation for buyer; sent docs to Miriam and Jesse; conferred with Jesse | | 0.80 hrs | | \$160.00 |
| 06/23/2004 | NEH | Conferred with IRS auditor Kurt Almasey re: submission of pro forma Fed Est Tax data with Affidavit statement re: taxation | | 0.50 hrs | | \$100.00 |
| 06/24/2004 | JJC | Review Deer Park signed Addendum | | 0.10 hrs | | \$20.00 |

D 024

NOTE
CASE

| Langman, Jesse | | 48141 - 00001 | Bill # | 42481 | Page # | 13 |
|----------------|-----|--|----------|-------|------------|----|
| 06/24/2004 | NEH | Conferred with Jesse (2x); left v/m msgs for Louis Kauffman of IRS re: lien releases; prepared for judicial conference | 1.00 hrs | | \$200.00 | |
| 06/24/2004 | NEH | Conferred with Louis Kauffman of IRS re: release of liens granted; attended judicial conference in Allentown with counsel and Judge Reibman; conferred with Atty Dayton, then Jesse after conference; traveled Hbg-Allentown-Hbg | 6.50 hrs | | \$1,300.00 | |
| 06/25/2004 | JJC | Review Petition from MJ Cohen; telephone conference with S. Nichols; conference with NEH and review file regarding closing | 0.70 hrs | | \$140.00 | |
| 06/25/2004 | JJC | Work on Fiduciary Warranty Deed; review and revise Fiduciary Deed | 1.00 hrs | | \$200.00 | |
| 06/25/2004 | NEH | Conferred with JJC re: judicial conference; exchanged e-mail msgs with Jesse | 0.50 hrs | | \$100.00 | |
| 06/28/2004 | JJC | Review draft Deed - revise; fax draft Deed to MJ Cohen | 0.40 hrs | | \$80.00 | |
| 06/28/2004 | JJC | Review file; review emails regarding Stipulation of Counsel | 0.40 hrs | | \$80.00 | |
| 06/28/2004 | JJC | Review Petition - Title Binder; telephone conference with MJ Cohen and NEH regarding closing | 0.50 hrs | | \$100.00 | |
| 06/28/2004 | NEH | Conferred with MJ Cohen and JJC re: Deer Park settlement and counsel | 0.50 hrs | | \$100.00 | |
| 06/29/2004 | JJC | Telephone conference from M. Landes; email Miriam regarding closing; review file regarding closing items | 0.50 hrs | | \$100.00 | |
| 06/29/2004 | JJC | Email to NEH regarding Deer Park Deed copy from 1989 | 0.10 hrs | | \$20.00 | |
| 06/30/2004 | JJC | Telephone conference with M. Landes regarding closing; email MJ Cohen regarding closing | 0.40 hrs | | \$80.00 | |
| 06/30/2004 | JJC | Review file - items to be done; review Deed and revise Deed | 0.50 hrs | | \$100.00 | |
| 06/30/2004 | JJC | Telephone conference with Sue regarding closing; email from M. Landes and respond | 0.20 hrs | | \$40.00 | |
| 06/30/2004 | JJC | Telephone conference from M. Landes regarding Terlinqua; review M. Landes - email regarding Terlinqua - forward to NEH | 0.20 hrs | | \$40.00 | |
| 06/30/2004 | JJC | Conference with HEN; locate Deed to termination trust and start Deed | 0.10 hrs | | \$20.00 | |
| 06/30/2004 | JJC | Draft Terlinqua Trust Deed; review file; review NEH; email regarding Stipulation of Facts | 0.70 hrs | | \$140.00 | |

| Langman, Jesse | | 48141 - 00001 | Bill # | 42481 | Page # | 14 |
|----------------|-----|---|----------|-------|----------|----|
| 06/30/2004 | JJC | Review draft Stipulation of Facts; conference with NEH; revise Stipulation of Facts; forward to Cohen; telephone conference with MJ Cohen's office regarding Stipulation of Facts | 0.50 hrs | | \$100.00 | |
| 06/30/2004 | NEH | Conferred with JJC re: settlement issues | 0.20 hrs | | \$40.00 | |
| 06/30/2004 | NEH | Drafted and revised stipulation of counsel; sent it to JJC and MJ Cohen | 1.50 hrs | | \$300.00 | |
| 06/30/2004 | NEH | Conferred with JJC and Jesse re: stipulation of counsel | 0.50 hrs | | \$100.00 | |
| 06/30/2004 | NEH | Conferred with Jesse re: settlement and litigation status; reviewed and sent e-mail msgs received per Atty Weiner | 1.00 hrs | | \$200.00 | |
| 07/01/2004 | JJC | Review file; review email regarding Terlinqua Trust Stipulation | 0.40 hrs | | \$80.00 | |
| 07/01/2004 | JJC | Email Mirjam regarding R. Snell; conference with NEH | 0.20 hrs | | \$40.00 | |
| 07/01/2004 | JJC | Telephone conference with MJ Cohen regarding closing and NEH; email from M. Landes and respond | 0.80 hrs | | \$160.00 | |
| 07/01/2004 | NEH | LB: Langman Tsts> Exchanged EM msgs w/ Jesse re Counsel Stipulation for Terlinqua; & arranged system update w/ doc. | 0.30 hrs | | \$60.00 | |
| 07/01/2004 | NEH | Researched cause of action for vexatious litigation statute of limitations; sent em msg to Jesse | 1.00 hrs | | \$200.00 | |
| 07/02/2004 | JJC | Review email from M. Landes; review email from MJ Cohen with corrected legal | 0.30 hrs | | \$60.00 | |
| 07/02/2004 | JJC | Review file; review Landes email to NEh | 0.30 hrs | | \$60.00 | |
| 07/02/2004 | NEH | LB: Langman Tsts> Researched cased on summary judgment; Left VM msgs for Louis Kauffman of IRS re lien release document issuance. | 1.00 hrs | | \$200.00 | |
| 07/06/2004 | JJC | Conference with NEH regarding J&S Release; forward Releases to MJ Cohen; telephone conference with MJ Cohen - leave message | 0.30 hrs | | \$60.00 | |
| 07/06/2004 | JJC | Revise Deer Park Deed; email to MJ Cohen; telephone conference with MJ Cohen regarding closing | 0.40 hrs | | \$80.00 | |
| 07/06/2004 | JJC | Fax Releases to MJ Cohen; fax Deed to MJ cohen | 0.20 hrs | | \$40.00 | |
| 07/06/2004 | JJC | Telephone conference with MJ Cohen; email to NEH regarding Stipulation; review response | 0.30 hrs | | \$60.00 | |
| 07/06/2004 | NEH | LB: Langman Tsts> Received, reviewed & | 0.50 hrs | | \$100.00 | |

Langman, Jesse

48141 - 00001

Bill #

42481 Page # 15

| | | | | |
|------------|-----|--|----------|----------|
| | | forwarded FET lien release docs re Deer Park & Terlinqua Tsts; Conferred w/ JJC. | | |
| 07/06/2004 | NEH | LB: Langman Tsts> Recvd & Read ltr per Atty Dayton to Atty Weiner re conduct of Estate Counsel; Reviewed revised DP Counsel Stipulation; Exchanged EM msgs w/ Jesse. | 1.00 hrs | \$200.00 |
| 07/06/2004 | NEH | LB: Langman Tsts> Left msgs w/ IRS re original signed Escrow Agrmt; Conferred w/ JJC re settlement on DP Tst property. | 0.50 hrs | \$100.00 |
| 07/06/2004 | NEH | Revised Stipulation of Counsel | 1.00 hrs | \$200.00 |
| 07/07/2004 | JJC | Email to M. Landes regarding Deer Park; review NEH email to MJ Cohen | 0.20 hrs | \$40.00 |
| 07/07/2004 | JJC | Telephone conference with S. Nichols - leave message; review file | 0.20 hrs | \$40.00 |
| 07/08/2004 | JJC | Telephone conference from MJ Cohen; email to NEH regarding costs | 0.20 hrs | \$40.00 |
| 07/08/2004 | JJC | Review fax from MJ with Title Affidavit; letter to Dorothy Pugliese | 0.30 hrs | \$60.00 |
| 07/08/2004 | JJC | Prepare Title Affidavit enclosure; telephone conference with Demetrias regarding Terlinqua | 0.30 hrs | \$60.00 |
| 07/08/2004 | JJC | Telephone conference with J. Langman regarding Terlinqua stipulation; telephone conference with MJ Cohen regarding Title | 0.20 hrs | \$40.00 |
| 07/08/2004 | JJC | Review NEH email regarding stipulations; email to NEH regarding Quitclaim Deeds | 0.20 hrs | \$40.00 |
| 07/08/2004 | JJC | Email Deer Park Stipulation to Attorney Cohen; review HUD-1 draft from MJ Cohen | 0.20 hrs | \$40.00 |
| 07/08/2004 | NEH | LB: Langman Tsts> Conferred w/ Jesse; Received & forwarded revision into Terlinqua Counsel Stipulation; Exchanged EM msgs w/ Jesse & JJC. | 1.00 hrs | \$200.00 |
| 07/09/2004 | JJC | Email from Miriam regarding Stipulations and respond; email to Jesse regarding closing costs and review response | 0.20 hrs | \$40.00 |
| 07/09/2004 | JJC | Telephone conference with Attorney Farroll - leave message; telephone conference with MJ Cohen regarding Stipulation - closing | 0.60 hrs | \$120.00 |
| 07/09/2004 | JJC | Conference with NEH; telephone conference with S. Nichols | 0.50 hrs | \$100.00 |
| 07/09/2004 | JJC | Email to MJ Cohen regarding costs; locate Deer Park Trust Agreement; email MJ Cohen | 0.30 hrs | \$60.00 |
| 07/09/2004 | NEH | Conferred with Jesse re: real estate sales and settlements | 0.70 hrs | \$140.00 |

D 027

Langman, Jesse

48141 - 00001

Bill #

42481

Page #

16

| | | | | |
|------------|-----|---|----------|----------|
| 07/09/2004 | NEH | Conferred with MJ Cohen re: stipulation and settlement costs | 0.90 hrs | \$180.00 |
| 07/09/2004 | NEH | Conferred with JJC and Jesse re: costs for settlement and status of stipulation | 0.50 hrs | \$100.00 |
| 07/12/2004 | JJC | Review NEH email; review file - recent emails | 0.30 hrs | \$60.00 |
| 07/12/2004 | NEH | Conferred with Jesse re: settlement | 0.40 hrs | \$80.00 |
| 07/12/2004 | NEH | Conferred with Jesse; sent draft of FET Pro Forma to Miriam | 0.50 hrs | \$100.00 |
| 07/12/2004 | NEH | Conferred with Atty Cohen re: settlement on Friday afternoon and costs on settlement | 0.50 hrs | \$100.00 |
| 07/13/2004 | JJC | Review NEH email; outline items to address to close | 0.20 hrs | \$40.00 |
| 07/13/2004 | JJC | Email to M. Landes regarding terlinqua Deed; telephone conference with Attorney Farroll - leave message | 0.20 hrs | \$40.00 |
| 07/13/2004 | JJC | Conference with NEH; telephone conference with Attorney Farroll regarding Terlinqua Trust | 0.10 hrs | \$20.00 |
| 07/13/2004 | JJC | Telephone conference with D. Pugliese - leave message; telephone conference with M. Landes regarding closings | 0.20 hrs | \$40.00 |
| 07/13/2004 | JJC | Review fax from MJ Cohen regarding Stipulation; telephone conference with MJ Cohen | 0.40 hrs | \$80.00 |
| 07/13/2004 | JJC | Conference with NEH; email M. Landes | 0.20 hrs | \$40.00 |
| 07/14/2004 | JJC | Review email from MJ Cohen; review email from M. Landes and respond | 0.30 hrs | \$60.00 |
| 07/14/2004 | JJC | Email to MJ Cohen regarding documents; review file regarding closing | 0.50 hrs | \$100.00 |
| 07/14/2004 | JJC | Email to NEH regarding Stipulation; conference with NEH; fax signed Stipulation to MJ Cohen | 0.40 hrs | \$80.00 |
| 07/14/2004 | JJC | Review Dedication Deed; email to J. Langman; review email from MJ Cohen | 0.60 hrs | \$120.00 |
| 07/14/2004 | JJC | Email from Miriam and respond regarding closing; review emails regarding documents - Deed and respond | 0.40 hrs | \$80.00 |
| 07/14/2004 | JJC | Review Cohen emails | 0.20 hrs | \$40.00 |

D 028

| Langman, Jesse | | 48141 - 00001 | Bill # | 42481 | Page # | 17 |
|----------------|-----|--|--------|----------|------------|----|
| 07/14/2004 | JJD | IRS issues; review petition and answer | | 1.80 hrs | \$324.00 | |
| 07/15/2004 | JJC | Email to NEH; review letter from D. Pugliese and signed documents | | 0.30 hrs | \$60.00 | |
| 07/15/2004 | JJC | Fax documents to MJ Cohen; email from J. Langman regarding Deed | | 0.30 hrs | \$60.00 | |
| 07/15/2004 | JJC | Review file regarding closing; email to NEH regarding escrow of proceeds | | 0.40 hrs | \$80.00 | |
| 07/15/2004 | JJC | Email to MJ Cohen regarding closing status; locate insurance release | | 0.20 hrs | \$40.00 | |
| 07/15/2004 | JJC | Review court order - fax copy | | 0.10 hrs | \$20.00 | |
| 07/15/2004 | JJC | Telephone conference with NEH; telephone conference with MJ Cohen | | 0.40 hrs | \$80.00 | |
| 07/15/2004 | JJC | Fax Pa Tax Assessment to Cohen - look for original; telephone conference with Cohen regarding Assessment | | 0.50 hrs | \$100.00 | |
| 07/15/2004 | JJC | Email to NEH; review file regarding closing items needed | | 0.40 hrs | \$80.00 | |
| 07/15/2004 | NEH | Exchanged EM msgs re: release of fed tax lien; conferred with JJC in GK office re: Deer Park settlement matters | | 1.00 hrs | \$200.00 | |
| 07/16/2004 | JJC | Organize file for closing - go over checklist; telephone conference with MJ Cohen regarding status | | 0.50 hrs | \$100.00 | |
| 07/16/2004 | JJC | Telephone conference with Dept. of Revenue regarding tax due; telephone conference with MJ Cohen regarding taxes | | 0.30 hrs | \$60.00 | |
| 07/16/2004 | JJC | Telephone conference with M. Landes; review Affidavit faxed by M. Landes | | 0.20 hrs | \$40.00 | |
| 07/16/2004 | JJC | Conference with NEH regarding status; travel to Allentown - attend closing and return | | 7.10 hrs | \$1,420.00 | |
| 07/16/2004 | NEH | Conferred with JJC re: issues of closing on Deer Park real estate; copies FET lien release docs | | 1.00 hrs | \$200.00 | |
| 07/16/2004 | NEH | Reviewed settlement sheet; sent EM msg to Jesse and Miriam | | 0.50 hrs | \$100.00 | |
| 07/16/2004 | NEH | Conferred with JJC re: settlement status; conferred with Title Agent re: settlement | | 0.50 hrs | \$100.00 | |
| 07/16/2004 | NEH | Conferred with Title Agent, JJC and Atty Bill Corrigan of 1st American Title Ins Co in Philadelphia re: closing issues | | 2.00 hrs | \$400.00 | |

| Langman, Jesse | | 48141 - 00001 | Bill # | 42481 | Page # | 18 |
|----------------|-----|---|----------|-------|----------|----|
| 07/16/2004 | NEH | Conferred with Jesse re: closing | 0.50 hrs | | \$100.00 | |
| 07/19/2004 | JJC | Review NEH and Landes emails; review file | 0.30 hrs | | \$60.00 | |
| 07/19/2004 | NEH | LB: Langman Tsts> Conferred w/ JJC re settlement on Fri; Exchanged EM msgs w/ Jesse & Miriam; Sent copies of IRS docs by email. | 1.00 hrs | | \$200.00 | |
| 07/20/2004 | JJC | Conference with NEH - deliver Deer Park checks to NEH; review NEH email to M. Landes | 0.20 hrs | | \$40.00 | |
| 07/20/2004 | NEH | LB: Langman Tsts> Arranged deposit of checks for settlement proceeds; Conferred w/ JJC; Exchanged EM msgs re opening of bank accounts; Conferred w/ Jesse. | 1.00 hrs | | \$200.00 | |
| 07/21/2004 | JJC | Email from NEH regarding Stipulation; forward to MJ Cohen; review file regarding Terlinqua | 0.30 hrs | | \$60.00 | |
| 07/21/2004 | NEH | Received and forwarded Order of Court re: Summary Judgment Motion | 0.50 hrs | | \$100.00 | |
| 07/21/2004 | NEH | Conferred with Jesse re: Order of Court issued | 0.50 hrs | | \$100.00 | |
| 07/21/2004 | NEH | LB: Langman Tsts> Received & forwarded to Miriam & Jesse the Order of Court re Motions for Summary Judgment responses & re status of Counsel Stipulation for DP Tst | 1.00 hrs | | \$200.00 | |
| 07/22/2004 | JJC | Memo to NEH regarding Terlinqua; conference with NEH | 0.20 hrs | | \$40.00 | |
| 07/22/2004 | JJC | Telephone conference with MJ Cohen's office regarding Stipulation; review NEH email regarding status | 0.20 hrs | | \$40.00 | |
| 07/22/2004 | NEH | Langman Tsts> Researched appealability of final order of summary judgment | 0.50 hrs | | \$100.00 | |
| 07/22/2004 | NEH | LB: Langman Tsts> Conferred w/ IRS Auditor/Atty Kurt Almasy re inclusion & exclusion of assets; Set appt for audit on Jul 31st (Sat) | 1.00 hrs | | \$200.00 | |
| 07/23/2004 | JJC | Review fax of fully signed Stipulation from MJ Cohen; review Terlinqua subfile | 0.30 hrs | | \$60.00 | |
| 07/23/2004 | JJC | Review email from MJ cohen with Stipulation - forward to NEH; telephone conference with Attorney Farole; fax to Attorney Farole; email to NEH; conference with NEH | 0.80 hrs | | \$160.00 | |
| 07/26/2004 | NEH | LB: Langman Tsts> Reviewed Ltr per Dayton & draft of Inventory per Weiner; & Conferred w/ JD re effects of items listed. | 0.50 hrs | | \$100.00 | |
| 07/28/2004 | NEH | LB: Langman Tsts> Conferred w/ David C. Hoch, | 0.50 hrs | | \$100.00 | |

of New Tripoli Bank & Miriam re accounts for Escrow & Trust.

07/28/2004 NEH LB: Langman Tsts> Worked on establishment of bank accounts; Checked on types of accounts & rates. 0.50 hrs \$100.00

07/29/2004 NEH LB: Langman Tsts> Worked on Terlinqua Trust Stipulation; Sent EM msgs to New Tripoli Bank w/ Escrow & Stipulation docs. 0.50 hrs \$100.00

07/29/2004 NEH LB: Langman Tst> Conferred w/ Jesse Langman re FET & FIT matters & mtg w/ IRS Auditor. 0.50 hrs \$100.00

07/29/2004 NEH Worked on affidavits and affirmation doc for IRS review of trust taxability 3.00 hrs \$600.00

07/29/2004 NEH LB: Langman Tsts> Revised & sent to Miriam & Jesse by EM msg a draft of Affidavit & Affirmation. 2.00 hrs \$400.00

07/29/2004 PL20 Prepare draft of IRS Form 706 based on inventory of 7/12/04 submitted by Attorney Stephen Wiener 1.20 hrs \$108.00

07/30/2004 NEH LB: Langman Tsts> Recvd & replied to EM msg fr Miriam; Send EM msg to J Laudeman re DP Tst Fid Inc Tax Returns filed. 0.50 hrs \$100.00

07/30/2004 NEH Worked on changes per Miriam to Affidavit 0.50 hrs \$100.00

07/30/2004 NEH Conferred with Jesse re: issues in litigation 0.50 hrs \$100.00

07/30/2004 NEH Worked with STW to assemble attachments to Affidavit for audit session 0.50 hrs \$100.00

07/30/2004 NEH Prepared affidavit and arranged files for session with auditors tomorrow 2.00 hrs \$400.00

07/31/2004 NEH Met with IRS auditing atty Kurt Almasy in GK office to review and discuss affidavit and Pro Forma FET return 2.00 hrs \$400.00

08/02/2004 JJC Review NEH emails from last week; fax to Attorney Farole regarding Terlinqua 0.40 hrs \$80.00

08/02/2004 NEH LB: Langman Tsts> Conferred w/ JD re audit session result; & discussed potential motions to court after response date. 0.50 hrs \$100.00

08/02/2004 NEH LB: Langman Tsts> Wrote account of audit session on 07/31/04 & sent EM msg to Miriam, et al. 1.00 hrs \$200.00

08/02/2004 NEH LB: Langman Tst> Prepared pro forma FET for attachment to Affidavit. 0.50 hrs \$100.00

08/03/2004 JJC Review file - items to be done Terlinqua; locate Deer Park Stipulation 0.30 hrs \$60.00

| Langman, Jesse | | | 48141 - 00001 | Bill # | 42481 | Page # | 20 |
|----------------|-----|---|---------------|----------|-------|------------|----|
| 08/03/2004 | JJC | Review fax to Farole | | 0.10 hrs | | \$20.00 | |
| 08/03/2004 | NEH | Conferred with Jesse re: status and IRS review | | 0.80 hrs | | \$160.00 | |
| 08/04/2004 | JJC | Memo to NEH regarding Terlinqua Stipulation; review file regarding Terlinqua | | 0.20 hrs | | \$40.00 | |
| 08/05/2004 | JJC | Check NEH schedule; review NEH email - Landes email | | 0.20 hrs | | \$40.00 | |
| 08/05/2004 | JJC | Email from Miriam and respond | | 0.10 hrs | | \$20.00 | |
| 08/05/2004 | NEH | LB: Langman Tsts> Exchanged EM msgs w/ Jesse & Miriam | | 0.20 hrs | | \$40.00 | |
| 08/06/2004 | JJC | Review file | | 0.10 hrs | | \$20.00 | |
| 08/09/2004 | JJC | Review file regarding stipulation status - Terlinqua; review recent NEH emails | | 0.20 hrs | | \$40.00 | |
| 08/10/2004 | JJC | Telephone conference with J. Langman regarding status; note to file; email to NEH | | 0.20 hrs | | \$40.00 | |
| 08/12/2004 | JJC | Review file | | 0.10 hrs | | \$20.00 | |
| 08/16/2004 | NEH | Reviewed 3 Answers by Estate to Summary Judgment Motions; Conferred with Jesse; sent copies of replies by Estate to Motion for Summary Judgment | | 1.00 hrs | | \$200.00 | |
| 08/17/2004 | JJC | Review file status | | 0.10 hrs | | \$20.00 | |
| 08/17/2004 | NEH | LB: Langman Tsts> Met w/ Jesse Langman in ofc; worked on trust accounts w/ Bank & on replies to Answers filed by Estate. | | 2.00 hrs | | \$400.00 | |
| 08/17/2004 | NEH | Worked on Reply to Answer by Estate in Deer Park matter with Jesse in office | | 5.00 hrs | | \$1,000.00 | |
| 08/18/2004 | JJC | Review Terlinqua file; conference with J. Langman | | 0.10 hrs | | \$20.00 | |
| 08/18/2004 | NEH | Worked on Motions in office with Jesse | | 5.00 hrs | | \$1,000.00 | |
| 08/18/2004 | NEH | Worked in office with Jesse on 3 Motions to finalize Summary Judgment vs. Heirs and related court orders | | 2.50 hrs | | \$500.00 | |
| 08/18/2004 | NEH | Worked on Motions with Jesse in office | | 4.50 hrs | | \$900.00 | |

| Langman, Jesse | | 48141 - 00001 | Bill # | 42481 | Page # | 21 |
|----------------|------|---|--------|----------|----------|----|
| 08/19/2004 | JJC | Review file regarding Terlinqua Trust | | 0.20 hrs | \$40.00 | |
| 08/19/2004 | NEH | Conferred with Jesse and Miriam re: filing of motion in Lehigh County | | 0.50 hrs | \$100.00 | |
| 08/19/2004 | NEH | Conferred with Jesse re: filing of Motions; revised Pro Forma FET Return; revised affidavit to IRS with Pro Forma Return; sent revised affidavit and Pro Forma Return to Miriam and Jesse and exchanged e-mail with IRS | | 2.50 hrs | \$500.00 | |
| 08/19/2004 | PL20 | Proof read affidavit | | 0.20 hrs | \$18.00 | |
| 08/20/2004 | JJC | conference with NEH re Terlinqua | | 0.10 hrs | \$20.00 | |
| 08/20/2004 | JJC | review file re last contact with Blyer | | 0.10 hrs | \$20.00 | |
| 08/20/2004 | NEH | Worked on assembly of docs to serve and prepared service | | 1.00 hrs | \$200.00 | |
| 08/20/2004 | NEH | LB: Langman Tsts> Reviewed docs received w/ STW; Conferred w/ Jesse re service of filings. | | 0.50 hrs | \$100.00 | |
| 08/21/2004 | NEH | Conferred with then met with IRS Atty/Auditor Kurt Almasy in GK office re: submissions by Langman Trusts | | 4.00 hrs | \$800.00 | |
| 08/23/2004 | JJC | email from M. Landes- forward to NEH | | 0.10 hrs | \$20.00 | |
| 08/23/2004 | JJC | review file | | 0.10 hrs | \$20.00 | |
| 08/23/2004 | NEH | Conferred with Lehigh Co ROW; sent letter filing IRS affidavit and served copies on other counsel; calls from IRS auditor (Almasy) and Section Manager (Kauffman) and left messages | | 1.60 hrs | \$320.00 | |
| 08/23/2004 | NEH | Conferred with Jesse re: audit session with IRS Atty. Kurt Almasy | | 0.80 hrs | \$160.00 | |
| 08/24/2004 | JJC | email to M Landes re status | | 0.10 hrs | \$20.00 | |
| 08/24/2004 | JJC | review file and resent emails | | 0.10 hrs | \$20.00 | |
| 08/25/2004 | NEH | Conferred with IRS Auditor Almasy re: means of assessment of Trust interest | | 1.00 hrs | \$200.00 | |
| 08/26/2004 | JJC | Telephone call with Mirian Landes re: Terlinqua closing; e-mail to NEH re: Terlinqua Stipulation; review file and send fax to Atty Farole re: closing; | | 0.60 hrs | \$120.00 | |

D 033

Langman, Jesse

48141 - 00001

Bill #

42481 Page # 22

| | | | | |
|-----------------------------|-----|--|----------|-------------|
| | | review Deed and prior faxes from Atty Farole; confer with NEH re: status | | |
| 08/30/2004 | JJC | Review NEH email; telephone conference with Miriam - 2 calls | 0.30 hrs | \$60.00 |
| 08/30/2004 | JJC | Telephone conference with S. Nichols; telephone conference with D. Faiola | 0.30 hrs | \$60.00 |
| 08/30/2004 | JJC | Conference with NEH; fax to Faiola | 0.40 hrs | \$80.00 |
| 08/30/2004 | JJC | Telephone conference with S. Nichols; telephone conference with D. Farole; review Title Report | 0.40 hrs | \$80.00 |
| 08/30/2004 | JJC | Conference with NEH; review file | 0.30 hrs | \$60.00 |
| 08/30/2004 | NEH | Conferred with Louis Kauffman, IRS Est/Gift Mgr re: assessment v. Trust along; wrote e-mail msg to Miriam and Jesse re: IRS status | 1.00 hrs | \$200.00 |
| 08/30/2004 | NEH | Conferred with JJC re: pending Terlinqua settlement; left vm msg for Jesse | 0.50 hrs | \$100.00 |
| 08/31/2004 | JJC | Email to NEH regarding Stipulation; review file | 0.20 hrs | \$40.00 |
| 08/31/2004 | JJC | Review Title Binder; emails from NEH and respond | 0.40 hrs | \$80.00 |
| 08/31/2004 | NEH | LB: Langman Tsts> Exchanged EM msgs & conferred w/ JJC re Terlinqua Trust Stipulation & postponed settlement. | 0.50 hrs | \$100.00 |
| Total professional services | | | | \$65,816.50 |

Expenses

| | | |
|------------|--|----------|
| 02/11/2004 | Document copying | \$14.40 |
| 02/12/2004 | Document copying | \$31.40 |
| 02/12/2004 | Postage | \$103.10 |
| 03/18/2004 | Overnight Delivery | \$11.45 |
| 03/23/2004 | Overnight Delivery | \$11.45 |
| 04/14/2004 | Document copying | \$41.60 |
| 04/20/2004 | Document copying | \$56.80 |
| 04/20/2004 | Document copying | \$15.80 |
| 04/20/2004 | Messenger Service Expense- File documents with the Department of Revenue | \$10.00 |
| 04/30/2004 | Messenger Service Expense - Delivery to Department of Revenue | \$10.00 |
| 05/18/2004 | Document copying | \$5.80 |

D 034

Langman, Jesse

48141 - 00001

Bill #

42481 Page # 23

| | | |
|----------------|---|----------|
| 05/18/2004 | Messenger Service Expense - File Inheritance Tax Return with the PA Department of Revenue Bureau of Individual Taxes Inheritance Tax Division | \$10.00 |
| 05/21/2004 | Document copying - Letter | \$8.00 |
| 06/03/2004 | Copy Expense | \$13.13 |
| 06/03/2004 | Document copying - Appraisals | \$23.80 |
| 06/07/2004 | Document copying | \$66.60 |
| 06/07/2004 | Postage | \$12.91 |
| 06/30/2004 | Overnight Delivery | \$29.53 |
| 07/30/2004 | Document copying | \$15.80 |
| 08/20/2004 | Document copying - Motion | \$44.40 |
| 08/23/2004 | Document copying | \$35.80 |
| Total expenses | | \$571.77 |

BILL SUMMARY

| | | |
|------------------------------|------------|--------------------|
| Total fees billed | 333.54 hrs | \$65,816.50 |
| Total expenses billed | | \$571.77 |
| Net current charges | | \$66,388.27 |
| Net balance forward | | \$6,035.75 |
| Total balance now due | | \$72,424.02 |
| Trust cash remaining balance | | \$50,000.00 |

Please include your client - matter number on the check.

D 035

Goldberg Katzman, P.C.

320 Market Street
P.O. Box 1268
Harrisburg, PA 17108-1268
717-234-4161 Fed ID No: 23-2179953

October 01, 2004

Billing through 09/30/2004

Jesse Langman
6655 Farrier Road
Orefield, PA 18069

Bill number 43076
Client - Matter 48141-00001

Trust Administration

| | |
|---------------------------------------|---------------------------|
| Balance forward prior to last payment | \$72,424.02 |
| Last payment applied | \$0.00 |
| Net balance forward | <u><u>\$72,424.02</u></u> |
| Trust cash balance brought forward | \$122,360.89 |

Professional Services Rendered

Professional Services Rendered

| | | | | |
|------------|-----|---|----------|----------|
| 09/01/2004 | JJC | Conference with NEH; review draft Stipulation for Terlinqua; review file; telephone conference from S. Nichols regarding status | 0.60 hrs | \$120.00 |
| 09/01/2004 | JJC | Telephone conference with M. Landes; conference with NEH; fax Stipulation - draft to S. Faiola | 0.40 hrs | \$80.00 |
| 09/01/2004 | JJC | Review Dayton comments on Stipulation | 0.10 hrs | \$20.00 |
| 09/01/2004 | NEH | LB: Langman Tsts> Prepared & revised Terlinqua Trust Stipulation of Counsel; & Distributed it by EM msg. | 1.50 hrs | \$300.00 |
| 09/01/2004 | NEH | LB: Langman Tsts> Conferred w/ Miriam re Stipulation of Counsel; debt collection by Estate; fees & status of motions to Court; Sent EM msgs re wire of fund; Cleared Stipulation per Atty Dayton. | 1.50 hrs | \$300.00 |
| 09/01/2004 | NEH | LB: Langman Tsts> Received & forwarded EM msg fr Miriam to JJC re no freeze of assets. | 0.20 hrs | \$40.00 |
| 09/02/2004 | JJC | Review email from NEH; email to NEH | 0.20 hrs | \$40.00 |
| 09/02/2004 | JJC | Review file regarding stipulation; conference with NEH | 0.40 hrs | \$80.00 |
| 09/02/2004 | NEH | LB: Langman Tst> Received EM confirm of wire instructions; & worked on transfer. | 0.40 hrs | \$80.00 |

660

| Langman, Jesse | | 48141 - 00001 | Bill # | 43076 | Page # | 2 |
|----------------|-----|--|--------|----------|----------|---|
| 09/02/2004 | NEH | LB: Langman Tsts> Conferred w/ Jesse re status of IRS, Motions, billing & Terlinqua settlement. | | 0.50 hrs | \$100.00 | |
| 09/03/2004 | JJC | Review file - Stipulation; outline changes to Stipulation and responses needed | | 0.40 hrs | \$80.00 | |
| 09/03/2004 | JJC | Email to NEH regarding M. Landes and Stipulation; conference with NEH regarding status and Stipulation | | 0.30 hrs | \$60.00 | |
| 09/03/2004 | JJC | Review file | | 0.20 hrs | \$40.00 | |
| 09/07/2004 | JJC | Review last fax to Farole with Stipulation; review file | | 0.20 hrs | \$40.00 | |
| 09/07/2004 | JJC | Telephone conference with M. Landes regarding status; fax to Farole; telephone conference with D. Farole | | 0.30 hrs | \$60.00 | |
| 09/07/2004 | NEH | LB: Langman Tsts> EM msg from Jesse re recovery of fees. | | 0.20 hrs | \$40.00 | |
| 09/08/2004 | JJC | Email to NEH regarding Farole comments; revise Stipulation; email to NEH regarding revisions | | 0.30 hrs | \$60.00 | |
| 09/08/2004 | JJC | Review file regarding Order; conference with NEH; prepare proposed Order | | 0.50 hrs | \$100.00 | |
| 09/08/2004 | JJC | Review NEH email to Landes; prepare PDF of Order and Stipulation; forward to NEH | | 0.40 hrs | \$80.00 | |
| 09/08/2004 | JJC | Email from and to NEH regarding Stipulation; telephone conference with N. Landes regarding tenant situation - Terlinqua - note to file regarding rents | | 0.40 hrs | \$80.00 | |
| 09/08/2004 | JJC | Review email regarding DJ Complaint; review emails - look for draft HUD-1 | | 0.30 hrs | \$60.00 | |
| 09/08/2004 | NEH | LB: Langman Tsts> Worked w/ JJC re proposed Stipulated Order approving Stipulation of Counsel; Sent EM msg to Miriam & Jesse re status | | 0.50 hrs | \$100.00 | |
| 09/08/2004 | NEH | LB: Langman Tsts> Conferred w/ Miriam re clearance of Stipulation & proposed Petition to Court re payment of fees & expenses. | | 0.50 hrs | \$100.00 | |
| 09/08/2004 | NEH | LB: Langman Tsts> Received & reviewed DJ complaints v trusts for improvements; Confirmed conf call at 4:15 pm w/ New Tripoli Bank | | 0.20 hrs | \$40.00 | |
| 09/08/2004 | NEH | LB: Langman Tsts> Confer Call w/ M Landes & New Tripoli Bank re accounts & wires of funds. | | 0.50 hrs | \$100.00 | |
| 09/09/2004 | JJC | Review file re: Teringua closing | | 0.20 hrs | \$40.00 | |
| 09/10/2004 | NEH | LB: Langman Tsts> Wrote EM msg w/ wire | | 0.50 hrs | \$100.00 | |

DO37

| | | | | |
|------------|-----|--|----------|----------|
| | | instructions to transfer Deer Park funds to New Tripoli Bank for accounts. | | |
| 09/10/2004 | NEH | LB: Langman Tsts> Revised & circulated Stipulation of Counsel in proposed form. | 1.00 hrs | \$200.00 |
| 09/13/2004 | JJC | Review file re: closing- print emails | 0.30 hrs | \$60.00 |
| 09/13/2004 | JJC | Review Weiner email re: stipulation | 0.20 hrs | \$40.00 |
| 09/13/2004 | JJC | Review NEH email to Weiner | 0.10 hrs | \$20.00 |
| 09/13/2004 | JJC | Review NEH email to Weiner with agreement of sale | 0.10 hrs | \$20.00 |
| 09/13/2004 | JJC | Conference with NEH; obtain copy of contract | 0.30 hrs | \$60.00 |
| 09/13/2004 | JJC | Review NEH email re: revised stipulation | 0.10 hrs | \$20.00 |
| 09/13/2004 | JJC | Review revised stipulation | 0.10 hrs | \$20.00 |
| 09/13/2004 | JJC | Emails to M. Landes re: rent on HUD-1 | 0.20 hrs | \$40.00 |
| 09/13/2004 | JJC | Review NEH email with stipulation | 0.10 hrs | \$20.00 |
| 09/13/2004 | JJC | Review memo to Farole | 0.10 hrs | \$20.00 |
| 09/13/2004 | NEH | Obtain & send by EM msg copies of Terlinqua Sales Agrmt & Extension Amendmnt to Atty Wiener. | 0.50 hrs | \$100.00 |
| 09/13/2004 | NEH | Revised Terlinqua Stipulation of Counsel per comments of Atty Wiener; & Sent final Stip by EM msg to Counsel. | 0.60 hrs | \$120.00 |
| 09/13/2004 | NEH | Conferred w/ IRS Auditor | 0.30 hrs | \$60.00 |
| 09/13/2004 | NEH | LB: Langman Tsts: Received & replied to EM msg fr Atty Steve Weiner re Stipulation of Counsel on Terlinqua Trust settlement. | 0.60 hrs | \$120.00 |
| 09/14/2004 | JJC | Review file and recent emails; review file re: HUD-1 | 0.20 hrs | \$40.00 |
| 09/15/2004 | JJC | Review file regarding Terlinqua closing; update closing outline; email to NEH regarding order via fax | 0.40 hrs | \$80.00 |
| 09/15/2004 | JJC | Locate Terlinqua IAS Release; conference with | 0.20 hrs | \$40.00 |

NEH

| | | | | |
|------------|-----|--|----------|----------|
| 09/15/2004 | JJC | Locate email regarding appraisal cost for Terlinqua and how paid; review NEH email to Weiner | 0.30 hrs | \$60.00 |
| 09/15/2004 | NEH | Exchanged EM msgs w/ Atty Wiener et al re final revision of Stipulation & processing for signatures. | 0.50 hrs | \$100.00 |
| 09/15/2004 | NEH | Revised & finalized Stipulation of Counsel; Sent EM msg sending Stip for signature & return. | 0.50 hrs | \$100.00 |
| 09/16/2004 | JJC | Conference with NEH regarding stipulation; review Pa. Dept. of Revenue - Assignment and Settlement Sheet | 0.30 hrs | \$60.00 |
| 09/17/2004 | JJC | Email to NEH regarding Pa. Dept. of Revenue; conference with NEH | 0.20 hrs | \$40.00 |
| 09/17/2004 | JJC | Review file regarding closing; telephone conference from S. Nichols - call to Steve regarding closing | 0.50 hrs | \$100.00 |
| 09/17/2004 | JJC | Review email from Weiner with signed Stipulation; make PDF copy of Dayton signature page | 0.20 hrs | \$40.00 |
| 09/17/2004 | NEH | Left VM msg for Paul Dibert at PA Rev Dept re PA Inh Tax paid, but not credited properly. | 0.20 hrs | \$40.00 |
| 09/17/2004 | NEH | Wrote & sent EM msg to Supervisor Dibert at PA Dept of Rev, Inh Tax Div, re incorrect posting of payment to Estate, rather than Trust, account for PIT credit; Circulated signed pages of Stipulation recvd from Counsel. | 0.80 hrs | \$160.00 |
| 09/17/2004 | NEH | Conferred with Jesse re: trust matters, incl. fees, reimbursements, distribution, Terlinqua property settlement; summary judgment motion disposition; IRS audit and estate's letter re: debt collection; conferred with JJD re: settlement | 1.00 hrs | \$200.00 |
| 09/20/2004 | JJC | Review NEH email to Dilbert; review file closing checklist. | 0.30 hrs | \$60.00 |
| 09/20/2004 | JJC | Telephone conference with S. Nichols re: closing; two calls; fax to Farole re: closing; HUD-1. | 0.40 hrs | \$80.00 |
| 09/20/2004 | JJC | Update contact info.; review Title binder; outline HUD-1 costs. | 0.40 hrs | \$80.00 |
| 09/20/2004 | JJC | Email to NEH re: proposed closing dates; review email from NEH and respond. | 0.30 hrs | \$60.00 |
| 09/20/2004 | JJD | Conference with NEH on estate and tax issues | 0.40 hrs | \$72.00 |
| 09/20/2004 | NEH | LB: Langman Tst> Exchanged EM msgs w/ JJC re closing; Left VM & EM for P Dibert at PA DOR re paymt credit. | 0.50 hrs | \$100.00 |

| | | 48141 - 00001 | Bill # | 43076 | Page # | 5 |
|------------|-----|---|--------|----------|--------|----------|
| 09/21/2004 | JJC | Review file and closing Agenda; review original Weiner signature page | | 0.30 hrs | | \$60.00 |
| 09/21/2004 | JJC | Email to NEH regarding Cort Order; review Stipulation and all original signatures | | 0.20 hrs | | \$40.00 |
| 09/21/2004 | JJC | Email to NEH regarding Dept. of Revenue; telephone conference with Attorney Farole - leave message - email from and to M. Landes | | 0.30 hrs | | \$60.00 |
| 09/21/2004 | NEH | LB: Langman Tst> Recvd signature page fr Atty Weiner; Conferred w/ JJC re PA Inh Tax. | | 0.20 hrs | | \$40.00 |
| 09/22/2004 | JJC | Email to NEH regarding closing - Order - taxes; review email from NEH and to NEH email to Court | | 0.30 hrs | | \$60.00 |
| 09/22/2004 | JJC | Review NEH email; give signature pages and Stipulation to Sherry; telephone conference with S. Nichols | | 0.30 hrs | | \$60.00 |
| 09/22/2004 | JJC | Email to M. Landes regarding closing and rents and deposits; review Deer Park HUD-1 | | 0.30 hrs | | \$60.00 |
| 09/22/2004 | JJC | Review file regarding HUD-1 costs; review file regarding closing | | 0.70 hrs | | \$140.00 |
| 09/22/2004 | JJC | Email M. Landes regarding any other closing costs | | 0.10 hrs | | \$20.00 |
| 09/22/2004 | NEH | Wrote EM msg to Jan Woffindin, of Lehigh Co Ct (cc: Counsel & clients), sending Stipulation of Counsel & 3 signature pages, w/ proposed Ct Order, for presentation to Court. | | 0.80 hrs | | \$160.00 |
| 09/22/2004 | NEH | LB: Langman Tst> Conferred w/ PA Dept of Rev re correction of Inh Tax Notice; Sent EM msgs to JJC & Miriam. | | 0.50 hrs | | \$100.00 |
| 09/23/2004 | JJC | Review file re: closing Terlingua; fax to Farole re: closing. | | 0.40 hrs | | \$80.00 |
| 09/23/2004 | JJC | Review email from Miriam re: rents and fax to Farole; email to M Landes. | | 0.30 hrs | | \$60.00 |
| 09/23/2004 | JJC | Email re: both Trustees neede at closing; print Deed on Bond paper. | | 0.20 hrs | | \$40.00 |
| 09/23/2004 | JJC | Memo to NEH re: Court Order status; review NEH email to Court Administrator. | | 0.20 hrs | | \$40.00 |
| 09/23/2004 | JJC | Telephone conference with Dominick Farole re: closing; Conference with NEH re: Court Order. | | 0.30 hrs | | \$60.00 |
| 09/23/2004 | JJC | Telephone conference with Farole re: Court Order- two calls; review NEH email re: Order; review HUD-1; convert to PDF; email to M. Landes; email to M Landes re: purchase price; conference with NEH re: Order. | | 1.00 hrs | | \$200.00 |

| Langman, Jesse | | 48141 - 00001 | Bill # | 43076 | Page # | 6 |
|----------------|-----|---|--------|----------|------------|---|
| 09/23/2004 | NEH | LB: Langman Tsts> Conferred w/ Jan Woffindin of Lehigh Co Ct Admin Ofc re Ct Order approving Counsel Stipulation; Sent EM msgs re status of case. | | 0.50 hrs | \$100.00 | |
| 09/24/2004 | JJC | Review email from M. Landes and respond; review fax from Farole. | | 0.30 hrs | \$60.00 | |
| 09/24/2004 | JJC | Telephone conference with M Landes re: closing; email from Miriam. | | 0.20 hrs | \$40.00 | |
| 09/24/2004 | JJC | Fax to Farole re: HUD-1; revise Deed purchase price. | | 0.20 hrs | \$40.00 | |
| 09/24/2004 | JJC | Review file from closing; travel to Allentown for closing and return. | | 5.30 hrs | \$1,060.00 | |
| 09/24/2004 | NEH | Call to Jan Woffindin re Court Order for Terlinqua settlement | | 0.40 hrs | \$80.00 | |
| 09/24/2004 | NEH | Conferred w/ Lehigh Co Clerk of OC, then w/ JJC at settlement; Recvd Ct Order via fax; & Sent Order via EM msg to counsel, title co & client | | 0.50 hrs | \$100.00 | |
| 09/24/2004 | NEH | Conferred w/ IRS Auditor Kurt Almasy re info for Tst Co of Lehigh Valley; Researched & forwarded contact & data re Trust Co to him. | | 0.80 hrs | \$160.00 | |
| 09/27/2004 | JJC | Closing follow up; review NEH email | | 0.50 hrs | \$100.00 | |
| 09/27/2004 | JJC | Conference with NEH regarding status | | 0.20 hrs | \$40.00 | |
| 09/27/2004 | NEH | Wrote EM msg to Miriam & Jesse re status w/ IRS. | | 0.50 hrs | \$100.00 | |
| 09/27/2004 | NEH | Reviewed 2003 Fid Inc Tax Returns & noted to obtain prior completed returns. | | 0.40 hrs | \$80.00 | |
| 09/27/2004 | NEH | Exchanged EM msgs w/ Miriam re status of IRS audit. | | 0.10 hrs | \$20.00 | |
| 09/28/2004 | NEH | Dictated ltr sending 2003 Deer Park Trust US & PA Fid Inc Tax Returns to Atty Wiener; & Arranged to check on other returns prepared. | | 0.20 hrs | \$40.00 | |
| 09/28/2004 | NEH | Exchanged EM msgs w/ Atty Wiener re 2003 Deer Park Fid Inc Tax Returns | | 0.20 hrs | \$40.00 | |
| 09/28/2004 | NEH | Exchanged EM msgs w/ S Wiener re fid inc tax returns | | 0.50 hrs | \$100.00 | |
| 09/29/2004 | NEH | Conferred w/ Jesse re IRS contact. | | 0.50 hrs | \$100.00 | |

D 041

| | | 48141 - 00001 | Bill # | 43076 | Page # | 7 |
|-----------------------------|-----|---|--------|----------|------------|---|
| 09/29/2004 | NEH | Conferred w/ Jesse re status of IRS examination & petition to Court. | | 1.00 hrs | \$200.00 | |
| 09/29/2004 | NEH | Conferred w/ IRS Auditor re amendmt of pro forma return with accurate legal fees to date as a deduction vs FET. | | 0.50 hrs | \$100.00 | |
| 09/29/2004 | NEH | Assembled & sent US & PA fid inc tax returns to Atty Wiener. | | 0.30 hrs | \$60.00 | |
| Total professional services | | | | | \$8,672.00 | |

Expenses

| | | |
|----------------|--|---------|
| 09/29/2004 | Document copying - Several Tax Returns | \$37.80 |
| Total expenses | | \$37.80 |

BILL SUMMARY

| | | |
|------------------------------|-----------|--------------------|
| Total fees billed | 43.40 hrs | \$8,672.00 |
| Total expenses billed | | \$37.80 |
| Net current charges | | \$8,709.80 |
| Net balance forward | | \$72,424.02 |
| Total balance now due | | \$81,133.82 |
| Trust cash remaining balance | | \$122,360.89 |

Please include your client - matter number on the check.

D 042

Goldberg Katzman, P.C.
320 Market Street
P.O. Box 1268
Harrisburg, PA 17108-1268
717-234-4161 Fed ID No: 23-2179953

April 04, 2005

Billing through 03/31/2005

Jesse Langman
6655 Farrier Road
Orefield, PA 18069

Bill number 46746
Client - Matter 48141-00001

Trust Administration

| | |
|---------------------------------------|----------------------|
| Balance forward prior to last payment | \$81,133.82 |
| Last payment applied | \$81,133.82 |
| Net balance forward | <u><u>\$0.00</u></u> |
| Trust cash balance brought forward | \$27,418.56 |

Expenses

| | | |
|----------------|------------------|------------------------|
| 10/26/2004 | Copy Expense | \$26.40 |
| 10/26/2004 | Filing Fees | \$10.00 |
| 11/23/2004 | Document copying | \$25.40 |
| 12/27/2004 | Lexis Research | \$44.21 |
| 03/16/2005 | Copy Expense | \$73.27 |
| Total expenses | | <u><u>\$179.28</u></u> |

D 043

BILL SUMMARY

| | |
|------------------------------|-------------------|
| Total expenses billed | \$179.28 |
| Net current charges | <hr/> <hr/> <hr/> |
| Total balance now due | <hr/> <hr/> <hr/> |
| Trust cash remaining balance | \$27,418.56 |

Please include your client - matter number on the check.

D 044

Replacement Invoice

For invoice 47435 (which was not paid until Dec 2005), there exists two invoices. The work in both invoices is identical; however, the hourly rate is different.

Despite the fact the invoice was adjusted, the trustees paid Goldberg Katzman \$30,000 on invoice 47435.

Goldberg Katzman, P.C.

PREBILL

April 26, 2005

Billing through 04/26/2005

Jesse Langman
6655 Farrier Road
Orefield, PA 18069

Bill number 16553
Client - Matter 48141-00001

Trust Administration

| | |
|---------------------------------------|-----------------|
| Balance forward prior to last payment | \$179.28 |
| Last payment applied | \$0.00 |
| Net balance forward | <u>\$179.28</u> |
| Trust cash balance brought forward | \$10,377.56 |

Professional Services Rendered

| | | | | |
|----------------|---|----------|----------|----------|
| <i>Bill</i> | 0.40 | 0.40 | 200.00 | \$80.00 |
| 10/01/2004 NEH | Obtained & sent ABA article re vexatious litigation to Miriam & Jesse | 0.40 hrs | \$80.00 | |
| <i>Bill</i> | 0.50 | 0.50 | 200.00 | \$100.00 |
| 10/07/2004 NEH | Conferred w/ Atty Wiener re status of FET filing & note collection lawsuit | 0.50 hrs | \$100.00 | |
| <i>Bill</i> | 0.30 | 0.30 | 200.00 | \$60.00 |
| 10/08/2004 JJC | Conference with NEH regarding Petition for Fees; look for local rules - Lehigh County | 0.30 hrs | \$60.00 | |
| <i>Bill</i> | 0.50 | 0.50 | 200.00 | \$100.00 |
| 10/08/2004 JJC | Review NEH memo regarding Petition for Fees; start Petition for Fees | 0.50 hrs | \$100.00 | |
| <i>Bill</i> | 0.10 | 0.10 | 200.00 | \$20.00 |
| 10/08/2004 JJC | Email to NEH regarding Petition | 0.10 hrs | \$20.00 | |
| <i>Bill</i> | 0.80 | 0.80 | 200.00 | \$160.00 |
| 10/11/2004 JJC | Review rough outline of Petition for Fees; work on Petition for fees- review file; email to NEH | 0.80 hrs | \$160.00 | |
| <i>Bill</i> | 0.50 | 0.50 | 200.00 | \$100.00 |
| 10/11/2004 JJC | Review and revise Petition draft; look for Orphan's Court rules | 0.50 hrs | \$100.00 | |
| <i>Bill</i> | 0.10 | 0.10 | 200.00 | \$20.00 |
| 10/12/2004 JJC | Review NEH emails regarding trusts | 0.10 hrs | \$20.00 | |
| <i>Bill</i> | 0.40 | 0.40 | 200.00 | \$80.00 |
| 10/12/2004 NEH | Conferred w/ Jesse re death tax returns filed & | 0.40 hrs | \$80.00 | |

Replaces Invoice 47,435

D 046

Hanford lawsuit

| Bill | | 0:50 | 0:50 | 200.00 | \$100.00 | |
|------------|------|--|------|----------|----------|--|
| 10/12/2004 | NEH | Conferred w/ Jesse, then Miriam, re death tax returns filed & Hanford lawsuit. | | 0.50 hrs | \$100.00 | |
| Bill | | 0:50 | 0:50 | 200.00 | \$100.00 | |
| 10/13/2004 | NEH | Conferred w/ Jesse Langman. | | 0.50 hrs | \$100.00 | |
| Bill | | 0:10 | 0:10 | 200.00 | \$20.00 | |
| 10/14/2004 | JJC | Conference with NEH regarding Petition | | 0.10 hrs | \$20.00 | |
| Bill | | 0:30 | 0:30 | 200.00 | \$60.00 | |
| 10/15/2004 | JJC | Review Lehigh County Orphans Court rules | | 0.30 hrs | \$60.00 | |
| Bill | | 0:20 | 0:20 | 200.00 | \$40.00 | |
| 10/18/2004 | JJC | Memo to NEH regarding Petition; conference with NEH | | 0.20 hrs | \$40.00 | |
| Bill | | 0:30 | 0:30 | 200.00 | \$60.00 | |
| 10/19/2004 | JJC | Review current draft of Fee Petition | | 0.30 hrs | \$60.00 | |
| Bill | | 0:10 | 0:10 | 200.00 | \$20.00 | |
| 10/20/2004 | JJC | Conference with NEH | | 0.10 hrs | \$20.00 | |
| Bill | | 0:30 | 0:30 | 200.00 | \$60.00 | |
| 10/21/2004 | JJC | review revised petition for fees- email comments to NEH; review email from Jesse. | | 0.30 hrs | \$60.00 | |
| Bill | | 0:50 | 0:50 | 200.00 | \$100.00 | |
| 10/25/2004 | JJC | Conference with NEH regarding status; conference with NEH and J. Langman regarding Hanford Note | | 0.50 hrs | \$100.00 | |
| Bill | | 0:70 | 0:70 | 200.00 | \$140.00 | |
| 10/26/2004 | JJC | Review final Petition for Fees - NEH emails; review Petition for Distribution; conference with NEH | | 0.70 hrs | \$140.00 | |
| Bill | | 0:40 | 0:40 | 200.00 | \$80.00 | |
| 10/26/2004 | NEH | Wrote ltr to Lehigh Co Clerk of OC transmitting 2 Petitions (for fees & for distributions) | | 0.40 hrs | \$80.00 | |
| Bill | | 3:30 | 3:30 | 190.00 | \$297.00 | |
| 10/26/2004 | PL20 | Petition of Deer Park Trust for approval to make distribution to beneficiary; How to get info on Trust co of Lehigh Valley; phone call to Dept. of Banking and to Dept. of State; get copy of Form 56 and REd 20 6018-2; provide assistance finding documents; assist in preparing citations for Petition for Approval of Distribution to Beneficiary, Petition for Approval for Counsel Fees and COS in both matters; review Lehigh County Orphans' Court Rules | | 3.30 hrs | \$297.00 | |
| Bill | | 0:50 | 0:50 | 200.00 | \$100.00 | |
| 10/27/2004 | JJC | Review NEH memo and NEH email to client; conference with NEH; review cases on statute of limitations | | 0.50 hrs | \$100.00 | |

Langman, Jesse

48141 - 00001

Bill #

0 Page #

3

| <i>Bill</i> | | | | | |
|-------------|------|---|------|------|----------|
| 10/27/2004 | NEH | Forwarded research on cases to JJC. | 0.30 | 0.30 | \$60.00 |
| 10/27/2004 | NEH | Worked on form of Petitions to file. | 0.20 | 0.20 | \$40.00 |
| 11/04/2004 | NEH | Conferred w/ Jesse re status of Petitions & set appt for 11/09/04; Conferred w/ Lehigh Co Ct Admin Ofc & left VM msg for JW. | 0.50 | 0.50 | \$100.00 |
| 11/08/2004 | NEH | Wrote letter to Atty. Wiener sending Acceptance of Service | 0.40 | 0.40 | \$80.00 |
| 11/10/2004 | NEH | Conferred with Dep Ct Admin. Jan Woffindin re: status of Petitioners and Motions pending before Court; Conferred with Jesse re: discussion | 1.00 | 1.00 | \$200.00 |
| 11/15/2004 | IJD | Review petition and docs | 1.30 | 1.30 | \$234.00 |
| 11/17/2004 | JJC | Review email from Jesse to B. Dayton; email from Jesse regarding Answer; conference with RMK | 0.30 | 0.30 | \$60.00 |
| 11/17/2004 | JJC | Revise draft Answer; review NEH email and RMK email | 0.70 | 0.70 | \$140.00 |
| 11/17/2004 | JJC | Scan revised Answer email to J. Langman; review cases on statute of limitations | 0.40 | 0.40 | \$80.00 |
| 11/19/2004 | NEH | Conferred w/ Jesse & Jay re no 1023.1 demand letter | 0.50 | 0.50 | \$100.00 |
| 12/03/2004 | JJC | Archival Resource Co.: Review Contract with Phil Library and email comments | 0.50 | 0.50 | \$100.00 |
| 12/15/2004 | IJC | Conference with NEH; review email regarding T. Stoudt from M. Landes | 0.20 | 0.20 | \$40.00 |
| 12/15/2004 | JJC | Telephone conference with Miriam - leave message; telephone conference with Jesse; telephone conference with Miriam; email from Jesse and NEH | 0.70 | 0.70 | \$140.00 |
| 12/27/2004 | NEH | Conferred w/ Jesse re response to IRS Auditor & disposition of pending motions. | 1.20 | 1.20 | \$240.00 |
| 12/27/2004 | PL20 | Assist NEH with Dist. prepare draft of letter to Dayton and Weiner | 0.40 | 0.40 | \$36.00 |

NOTE
CASENOTE
CASENOTE
CASENOTE
CASENOTE
CASE

D 048

Langman, Jesse

48141 - 00001

Bill #

0 Page # 4

| | | | | | |
|-----------------|---|------|----------|----------|--|
| <i>Bill</i> | 0.50 | 0.50 | 200.00 | \$100.00 | |
| 12/28/2004 NEH | Worked on service of Order on other counsel by ltr & certif to Clerk of OC Division | | 0.50 hrs | \$100.00 | |
| <i>Bill</i> | 0.50 | 0.50 | 90.00 | \$45.00 | |
| 12/28/2004 PL20 | Prepare letter and certificate of service re: Order of Court on Deer Park Trust | | 0.50 hrs | \$45.00 | |
| <i>Bill</i> | 0.40 | 0.40 | 200.00 | \$80.00 | |
| 12/29/2004 NEH | Sent escrow acct report to Miriam & Jesse. | | 0.40 hrs | \$80.00 | |
| <i>Bill</i> | 0.30 | 0.30 | 200.00 | \$60.00 | |
| 12/30/2004 NEH | Left VM & conferred w/ Jesse; Sent EM msg to Bank re distributions & 1:30 pm Conf Call. | | 0.30 hrs | \$60.00 | |
| <i>Bill</i> | 2.00 | 2.00 | 200.00 | \$400.00 | |
| 12/30/2004 NEH | Participated in Conference Call w/ Dave Hock at New Tripoli Bank & Miriam re distributions; Sent EM msgs re distributions & fid inc tax effects | | 2.00 hrs | \$400.00 | |
| <i>Bill</i> | 0.10 | 0.10 | 220.00 | \$22.00 | |
| 01/03/2005 JJC | Review NEH emails | | 0.10 hrs | \$22.00 | |
| <i>Bill</i> | 2.20 | 2.20 | 200.00 | \$440.00 | |
| 01/05/2005 JJD | Review pleadings with NEH; draft docs | | 2.20 hrs | \$440.00 | |
| <i>Bill</i> | 0.30 | 0.30 | 220.00 | \$66.00 | |
| 01/20/2005 JJC | Meet with Jesse and NEH | | 0.30 hrs | \$66.00 | |
| <i>Bill</i> | 0.40 | 0.40 | 225.00 | \$90.00 | |
| 01/28/2005 NEH | Left VM msg for Jan Woffindin & sent EM msg. | | 0.40 hrs | \$90.00 | |
| <i>Bill</i> | 0.50 | 0.50 | 225.00 | \$112.50 | |
| 01/28/2005 NEH | Conferred w/ Jesse re issues for judicial conference. | | 0.50 hrs | \$112.50 | |
| <i>Bill</i> | 0.50 | 0.50 | 225.00 | \$112.50 | |
| 02/08/2005 NEH | Conferred w/ Jesse | | 0.50 hrs | \$112.50 | |
| <i>Bill</i> | 0.50 | 0.50 | 90.00 | \$45.00 | |
| 02/09/2005 PL20 | Assist NEH in preparing cover letter for praecipe for pretrial conference and proof of service | | 0.50 hrs | \$45.00 | |
| <i>Bill</i> | 1.00 | 1.00 | 85.00 | \$85.00 | |
| 02/23/2005 PL22 | Review documents and email correspondence per attorney Hendershot | | 1.00 hrs | \$85.00 | |
| <i>Bill</i> | 1.00 | 1.00 | 225.00 | \$225.00 | |
| 02/25/2005 NEH | Conferred w/ IRS Auditor Kurt Almasy re submission of Trust's FET | | 1.00 hrs | \$225.00 | |
| <i>Bill</i> | 1.00 | 1.00 | 225.00 | \$225.00 | |
| 03/01/2005 NEH | Conferred w/ Jesse re IRS reporting & return | | 1.00 hrs | \$225.00 | |
| <i>Bill</i> | 0.50 | 0.50 | 225.00 | \$112.50 | |
| 03/02/2005 NEH | Reviewed & revised Document Request & Interrogatories. | | 0.50 hrs | \$112.50 | |
| <i>Bill</i> | 0.50 | 0.50 | 225.00 | \$112.50 | |
| 03/07/2005 NEH | Received Scheduling Order & forwarded it by EM | | 0.50 hrs | \$112.50 | |

NOTE
CASE

NOTE CASE

D 049

to JL & ML; Noted calendar for prep & session.

| | | | | |
|-----------------|--|------|----------|----------|
| <i>Bill</i> | 0.50 | 0.50 | 225.00 | \$112.50 |
| 03/11/2005 NEH | Conferred w/ Jesse; Left VM msg for IRS Auditor Kurt Almasy. | | 0.50 hrs | \$112.50 |
| <i>Bill</i> | 1.50 | 1.50 | 225.00 | \$337.50 |
| 03/13/2005 NEH | Conferred w/ Jesse Langman re IRS audit result. | | 1.50 hrs | \$337.50 |
| <i>Bill</i> | 0.80 | 0.80 | 200.00 | \$160.00 |
| 03/14/2005 JJD | Review of letter; conference | | 0.80 hrs | \$160.00 |
| <i>Bill</i> | 5.00 | 5.00 | 85.00 | \$425.00 |
| 03/14/2005 PL22 | Research and Assist attorney Hendershot with IRS Letter | | 5.00 hrs | \$425.00 |
| <i>Bill</i> | 2.50 | 2.50 | 225.00 | \$562.50 |
| 03/16/2005 NEH | Conferred w/ Jesse, then JJC, re presentation to Court in Judicial Conference tomorrow; Reviewed memo re issues. Conferred w/ IRS Auditor Almasy re my ltr re FET Return. Met w/ John Laudeman, CPA, re 2004 Fid Inc Tax Return data. | | 2.50 hrs | \$562.50 |
| <i>Bill</i> | 0.50 | 0.50 | 225.00 | \$112.50 |
| 03/21/2005 NEH | Conferred w/ Jesse re proposed court orders & contact w/ IRS Agent | | 0.50 hrs | \$112.50 |
| <i>Bill</i> | 3.00 | 3.00 | 225.00 | \$675.00 |
| 03/29/2005 NEH | Conferred w/ Miriam re loan for survey costs & payment for apt cleanup; Took notes of call & sent email msg. Conferred w/ Jesse. Revised & finalized Orders for Summary Judgment re Deer Park, Hanford & Terlinqua Trusts; Sent docs by email. | | 3.00 hrs | \$675.00 |
| <i>Bill</i> | 0.10 | 0.10 | 220.00 | \$22.00 |
| 04/04/2005 JJC | Review NEH email to IRS | | 0.10 hrs | \$22.00 |
| <i>Bill</i> | 0.20 | 0.20 | 220.00 | \$44.00 |
| 04/05/2005 JJC | Review E-mails re: Marshal Trust | | 0.20 hrs | \$44.00 |
| <i>Bill</i> | 1.50 | 1.50 | 225.00 | \$337.50 |
| 04/06/2005 NEH | Conferred w/ Jesse re proposed court orders for summary judgment. Conferred w/ Atty Wiener re proposed court orders for summary judgment | | 1.50 hrs | \$337.50 |
| <i>Bill</i> | 1.00 | 1.00 | 225.00 | \$225.00 |
| 04/07/2005 NEH | Conferred w/ IRS Auditor Almasy re status of audit. | | 1.00 hrs | \$225.00 |
| <i>Bill</i> | 0.10 | 0.10 | 220.00 | \$22.00 |
| 04/13/2005 JJC | Telephone conference with Jesse and NEH | | 0.10 hrs | \$22.00 |
| <i>Bill</i> | 0.10 | 0.10 | 220.00 | \$22.00 |
| 04/18/2005 JJC | Review Trexler Praecipe-forward to NEH and Jesse Langman | | 0.10 hrs | \$22.00 |
| <i>Bill</i> | 0.10 | 0.10 | 220.00 | \$22.00 |
| 04/19/2005 JJC | Review Terlimgra Proposed Order | | 0.10 hrs | \$22.00 |

Langman, Jesse

48141 - 00001

Bill #

0 Page # 6

| | |
|-----------------------------|------------|
| Total professional services | \$8,959.50 |
|-----------------------------|------------|

Expenses

| | | |
|----------------------------------|-----|----------------|
| 04/11/2005 Overnight Delivery | 808 | \$23.23 |
| 04/13/2005 Document copying | 802 | \$17.60 |
| Total expenses | | \$40.83 |

| Timekeeper | Hours to bill | Hourly rate | Fee Amount |
|------------|---------------|-------------|------------|
| HJC | 9:10 | 202.20 | \$1,840.00 |
| JJD | 4:30 | 193.95 | \$834.00 |
| NEH | 24:90 | 214.96 | \$5,352.50 |
| PL20 | 4:70 | 90.00 | \$342.00 |
| PL22 | 6:00 | 85.00 | \$510.00 |

BILL SUMMARY

| | | |
|------------------------------|-----------|-------------------|
| Total fees billed | 49.00 hrs | \$8,959.50 |
| Total expenses billed | | \$40.83 |
| Net current charges | | <u>\$9,000.33</u> |
| Net balance forward | | \$179.28 |
| Total balance now due | | \$9,179.61 |
| Trust cash remaining balance | | \$10,377.56 |

Please include your client - matter number on the check.

D 051

Goldberg Katzman, P.C.

529 Market Street

P.O. Box 1268

Harrisburg, PA 17108-1268

717-234-3161 Fed ID No. 23-3179953

May 17, 2005

Billing through 05/17/2005

Jesse Langman
6055 Furie Road
Lehigh, PA 18048

Bill number
Client Matter

48141-00001

| | | | | | | | |
|------------|------|---|-------------|----------|----------|--------|---|
| 10/13/2004 | NEH | Confided w/ Jesse Langman. | 48141-00001 | Bill # | 47435 | Page # | 2 |
| 10/13/2004 | NEH | Conference with NEH regarding Petition | | 0.50 hrs | \$324.69 | | |
| 10/14/2004 | JJC | Conference with NEH regarding Petition | | 0.10 hrs | \$70.25 | | |
| 10/15/2004 | JJC | Review Lehigh County Orphans Court rules | | 0.30 hrs | \$219.70 | | |
| 10/18/2004 | JJC | Memo to NEH regarding Petition, conference with NEH | | 0.20 hrs | \$140.47 | | |
| 10/19/2004 | JJC | Review current draft of Petition | | 0.30 hrs | \$210.70 | | |
| 10/20/2004 | JJC | Confidence with NEH | | 0.10 hrs | \$70.23 | | |
| 10/21/2004 | JJC | Review revised petition for fees; email comments to NEH; review email from Jesse. | | 0.30 hrs | \$210.70 | | |
| 10/25/2004 | JJC | Conference with NEH regarding status; conference with NEH and J. Langman regarding Hanford N.Y. | | 0.50 hrs | \$331.17 | | |
| 10/26/2004 | JJC | Review final Petition for Fees - NEH emails; review Petition for Distribution; conference with NEH | | 0.70 hrs | \$491.64 | | |
| 10/26/2004 | NEH | Wrote to Lehigh Co Clerk of OC transmitting 2 petitions (for fees & for distribution). | | 0.40 hrs | \$239.75 | | |
| 10/26/2004 | PL20 | Petition of Deer Park Trust for approved to make distribution to beneficiary. How to get info on Trust co of Lehigh Valley; phone call to Dept. of Corp. Banking and to Dept. of State; get copy of Form 56 and REG 20-618-2; provide assistance finding documents; assist in preparing citations for Petition for Approval on Distribution to Beneficiary. | | 3.30 hrs | \$60.00 | | |
| 10/27/2004 | JJC | Petition for Approval for Counsel Fees and COS in both matters; review Lehigh County Orphans Court Rules | | 0.30 hrs | \$194.81 | | |
| 10/27/2004 | JJC | Review NEH memo and NEH email to client; conference with NEH; review cases on statute of limitations | | 0.50 hrs | \$351.17 | | |
| 10/27/2004 | NEH | Forwarded research on cases to JJC. | | 0.30 hrs | | | |
| 10/27/2004 | NEH | Worked on form of Petition to file | | 0.70 hrs | \$129.85 | | |
| 10/11/2004 | NEH | Confided w/ Jesse re death tax returns filed & Hanford lawsuit. | | 0.40 hrs | | | |
| 10/12/2004 | NEH | Confided w/ Jesse then Miriam re death tax returns filed & Hanford lawsuit. | | 0.50 hrs | \$324.69 | | |
| 10/12/2004 | NEH | Wrote letter to Atty. Wiener sending Acceptance of | | 0.40 hrs | \$259.75 | | |

D 052

Invoice has been substituted

Invoice has been substituted

D 054

| Invoice Date | Bill to | Bill # | Page # | 48141 - 09001 | Bill # | Page # | 47435 |
|---|---------|--|--------|---------------|--------|--------|-------|
| <i>Information Request</i> | | | | | | | |
| <i>Initial Orders for Sammure Engagement at Deer Park, Hanford & Fethling Trust. Sent does by email</i> | | | | | | | |
| 04/04/2005 | JJC | Review NEH email to JCS | 3 | 47435 | 48141 | 6 | |
| 04/08/2005 | JJC | Review emails - Mutual trust | | | | | |
| 04/16/2005 | JJC | Conferred w/ Jesse re proposed orders for summary judgment. Conferred w/ Atty. Stoffer re proposed court orders re summary judgment. Conferred w/ IRS Auditor. Attorney re status of audit | | | | | |
| 04/17/2005 | JJC | Telephone conference w/ Jesse and NEH | | | | | |
| 04/18/2005 | JJC | Review Trecker Pacer forward to NEH and Jesse Langman | | | | | |
| 04/20/2005 | JJC | Review Fethling Proposed Order | | | | | |
| 04/23/2005 | JJC | Review orders and e-mail | | | | | |
| 04/28/2005 | NEH | Received e-mail msg per Wiener. Wrote msg to Cr Admin re resolution of proposed orders | | | | | |
| 04/26/2005 | JJC | Review Wiener e-mail to Attorney Henderson | | | | | |
| 04/27/2005 | JJC | Review NEH e-mail to JCS | | | | | |
| 04/27/2005 | NEH | Sent 6 orders to Cr Admin Ofc by email msg. Sent email msg to IRS Auditor. | | | | | |
| 04/29/2005 | JJC | Telephone conference with NEH re new Writ of Summons | | | | | |
| 04/30/2005 | JJC | Confer with NEH | | | | | |
| <i>Initial professional services</i> | | | | | | | |
| <i>Expenses</i> | | | | | | | |
| 04/11/2005 | | Overnight Delivery | | | | | |
| 04/13/2005 | | Document copying | | | | | |
| 05/05/2005 | | O/A Night Delivery | | | | | |
| <i>Total expenses</i> | | | | | | | |
| | | \$32.60 | | | | | |

NOTE CASE

Goldberg Katzman, P.C.

320 Market Street
P.O. Box 1268
Harrisburg, PA 17108-1268
717-234-4161 Fed ID No: 23-2179953

December 21, 2005

Billing through 12/21/2005

Jesse Langman
6655 Farrier Road
Orefield, PA 18069

Bill number 51635
Client - Matter 48141-00001

Trust Administration

Trust cash balance brought forward \$798.42

Professional Services Rendered

| | | | | |
|------------|-----|--|----------|----------|
| 05/24/2005 | NEH | Conferred w/ IRS Auditor re status of FET audit, judicial proceeding, & proposal for mtg w/ Estate in audit. | 0.80 hrs | \$180.00 |
| 06/09/2005 | NEH | Left VM msg for Jan Woffindin re summary judgment motions | 0.20 hrs | \$45.00 |
| 06/14/2005 | NEH | Conferred w/ Jesse re Summary Jgmt motions; Conferred w/ Jan Woffindin re hearing on July 1st & issuance of orders by court; Left vni msg for Jesse. | 1.00 hrs | \$225.00 |
| 06/28/2005 | JJC | Memo to NEH re: hearing - Telephone conference with NEH re: status | 0.20 hrs | \$44.00 |
| 06/28/2005 | JJC | Review fax re: clinic lease | 0.30 hrs | \$66.00 |
| 06/28/2005 | JJC | Review settlement of 515 Act Appeal | 0.20 hrs | \$44.00 |
| 06/28/2005 | JJC | Email to M. Landes | 0.10 hrs | \$22.00 |
| 06/28/2005 | JJC | Telephone conference re: upcoming hearing | 0.10 hrs | \$22.00 |
| 06/29/2005 | JJC | Review email and fax from M. Landes re: lease | 0.20 hrs | \$44.00 |
| 06/29/2005 | JJC | Email to Miriam re: current lease | 0.10 hrs | \$22.00 |
| 06/29/2005 | JJC | Review lease draft with Lombardi | 0.50 hrs | \$110.00 |

D 055

| Langman, Jesse | | 48141 - 00001 | Bill # | 51635 | Page # | 2 |
|----------------|-----|--|--------|----------|------------|---|
| 06/29/2005 | JJC | Review notes on lease | | 0.20 hrs | \$44.00 | |
| 06/29/2005 | NEH | Conferred w/ Atty Weiner re hearing matters & evidence. | | 0.50 hrs | \$112.50 | |
| 06/29/2005 | NEH | Conferred w/ Jesse re hearing & testimony. | | 0.80 hrs | \$180.00 | |
| 06/30/2005 | JJC | Review complete lease/Nazzaro | | 0.20 hrs | \$44.00 | |
| 06/30/2005 | JJC | Telephone conference wit Miriam Landes | | 0.20 hrs | \$44.00 | |
| 06/30/2005 | JJC | Review file notes | | 0.10 hrs | \$22.00 | |
| 06/30/2005 | JJC | Telephone conference with Miriam Landes re lease; fax lease to Miriam | | 0.20 hrs | \$44.00 | |
| 06/30/2005 | JJC | Telephone conference with M.J. Cohen-Fax to M.J. Cohen-telephone conference with Miriam Landes | | 0.30 hrs | \$66.00 | |
| 06/30/2005 | NEH | Conferred w/ JJC re lease; Sent email msg; Drafted Objections to Accounts. | | 1.00 hrs | \$225.00 | |
| 07/01/2005 | NEH | Traveled to/fr hearing in Allentown; Presented testimony of Miriam & Jesse; & Cross-examined bank witnesses; Conferred re hearing. | | 7.50 hrs | \$1,687.50 | |
| 07/05/2005 | JJC | Confer with NEH re: status | | 0.20 hrs | \$44.00 | |
| 07/06/2005 | NEH | Conferred w/ Jesse re Timeshare certificates. Received & replied to Linda Pacheco re Allis Tst interest in Hotel Playa Flamingo | | 1.50 hrs | \$337.50 | |
| 07/11/2005 | JJC | Review Answer to Motion and Brief | | 0.50 hrs | \$110.00 | |
| 07/14/2005 | NEH | Conferred with Jesse Langman | | 1.00 hrs | \$225.00 | |
| 07/28/2005 | NEH | Conferred with Kurt Almasy re: audit session | | 0.50 hrs | \$112.50 | |
| 07/28/2005 | NEH | Conferred with Jesse | | 0.50 hrs | \$112.50 | |
| 07/29/2005 | NEH | Conferred with Jesse Langman re: IRS audit | | 1.00 hrs | \$225.00 | |
| 08/01/2005 | NEH | Conferred with Jesse re: IRS audit meeting; revised 3 FET Pro Forma Returns | | 1.30 hrs | \$292.50 | |

NOTE
CHASE

D 056

| Langman, Jesse | | | 48141 - 00001 | Bill # | 51635 | Page # | 3 |
|----------------|-----|--|---------------|----------|-------|------------|---|
| 08/03/2005 | JJD | Confer with NEH | | 0.80 hrs | | \$160.00 | |
| 08/03/2005 | NEH | Met w/ Jesse Langman in GK Office re documentation & discovery re Tsts v Estate. | | 7.00 hrs | | \$1,575.00 | |
| 08/06/2005 | NEH | Met w/ IRS Atty/Auditor Kurt Almasy in GK Ofc to review FET reporting, discuss asset & deduction entries, and to run pro forma returns. | | 3.50 hrs | | \$787.50 | |
| 08/09/2005 | JJC | Telephone conference with Miriam regarding Lombardi Lease; review Lombardi Lease; email Miriam | | 0.60 hrs | | \$132.00 | |
| 08/18/2005 | NEH | Conferred w/ JJC re jury trial aspect of Note case; Conferred w/ CaseSoft re litigation software offer. | | 0.50 hrs | | \$112.50 | |
| 08/19/2005 | JJC | E-mail Huyett affidavit to Jesse | | 0.10 hrs | | \$22.00 | |
| 08/19/2005 | NEH | Researched cases & statute re fed est tax apportionment; & sent materials to auditor & clients. | | 1.50 hrs | | \$337.50 | |
| 08/23/2005 | NEH | Met w/ Jesse in ofc; prepared for oral argument to court; conferred w/ IRS Auditor Kurt Almasy. | | 7.50 hrs | | \$1,687.50 | |
| 08/24/2005 | NEH | Attended oral argument w/ JJC in Allentown; Met w/ Dep. Ct. Admin. Woffindin; Met w/ Atty Weiner re estate issues; travelled btw Hbg & Allentown; Conferred w/ Jesse re events; Exchanged email w/ Miriam. | | 7.00 hrs | | \$1,575.00 | |
| 08/25/2005 | NEH | Conferred w/ JD re forgiveness of debt affected by estate insolvency. | | 0.50 hrs | | \$112.50 | |
| 09/06/2005 | JJC | Review court's decision on Summary Judgment/confer with NEH | | 0.20 hrs | | \$44.00 | |
| 09/13/2005 | NEH | Received & reviewed Answers to Objections filed by Estate; Arranged copy to clients | | 0.50 hrs | | \$112.50 | |
| 09/14/2005 | NEH | Left VM msg for Jesse; Received & replied to email msg per Atty Weiner re payment of US fid inc taxes. Conferred w/ Jesse (2) & Miriam re fid inc taxes, Hotel Playera discovery, Summary Jgmt Order issued, & software; Wrote & sent email msg to Atty Weiner re consent for Estate to pay fid inc tax due. | | 1.70 hrs | | \$382.50 | |
| 10/04/2005 | JJC | Telephone conference /Jesse re: draft Answer | | 0.10 hrs | | \$22.00 | |
| 10/04/2005 | JJC | Review file | | 0.20 hrs | | \$44.00 | |
| 10/12/2005 | NEH | Conferred w/ IRS Auditor re offer to pay FET on account; Took notes of call. | | 1.00 hrs | | \$225.00 | |

NOTE
CASE

NOTE
CASE

NOTE
CASE

D 057

| Langman, Jesse | | 48141 - 00001 | Bill # | 51635 | Page # | 4 |
|----------------|-----|---|--------|----------|------------|---|
| 10/13/2005 | NEH | Drafted & revised loan docs. Finalized & sent loan docs (Agrmt & Note) | | 3.50 hrs | \$787.50 | |
| 10/19/2005 | NEH | Conferred w/ Tripoli Bank; Sent email msg to Miriam, Jesse & Bank. | | 0.50 hrs | \$112.50 | |
| 10/25/2005 | NEH | Worked on FET Return & payment for tax estimated as due. | | 1.00 hrs | \$225.00 | |
| 10/27/2005 | NEH | Conferred w/ IRS Auditor re proposed paymt of FET to IRS Ofc; Arranged delivery of paymt | | 0.80 hrs | \$180.00 | |
| 10/28/2005 | JJC | Telephone conference /Jesse re: status | | 0.10 hrs | \$22.00 | |
| 10/28/2005 | JJC | Review file | | 0.20 hrs | \$44.00 | |
| 11/02/2005 | NEH | Conferred w/ IRS Auditor re FET audit. | | 1.00 hrs | \$225.00 | |
| 11/03/2005 | NEH | Worked on Form 56. | | 1.00 hrs | \$225.00 | |
| 11/08/2005 | NEH | Conferred w/ Jesse; Signed, assembled & copied Trust's FET; Wrote & sent transmittal msg to IRS Auditor. | | 1.20 hrs | \$270.00 | |
| 11/09/2005 | NEH | Conferred w/ Jesse re status of IRS FET Return filing & email msg fr Atty Dayton per Atty Weiner. | | 0.60 hrs | \$135.00 | |
| 11/14/2005 | NEH | Conferred w/ Jesse | | 0.50 hrs | \$112.50 | |
| 11/21/2005 | NEH | Conferred w/ IRS Auditor Almasy re audit report status. | | 0.50 hrs | \$112.50 | |
| 11/22/2005 | NEH | Received Audit Report fr IRS per Kurt Almasy & sent it to Miriam; Conferred w/ her. | | 0.30 hrs | \$67.50 | |
| 12/01/2005 | NEH | Conferred w/ Jesse; researched right of beneficiary to inspect fiduciary records; Wrote notes of call. | | 1.40 hrs | \$315.00 | |
| 12/05/2005 | JJC | Review NEH email re: 706 return | | 0.10 hrs | \$22.00 | |
| 12/12/2005 | NEH | Met w/ Jesse in GK Ofcs re litigation, IRS tax audit, discovery of Hotel Playa docs & property insurance. | | 5.00 hrs | \$1,125.00 | |
| 12/14/2005 | NEH | Exchanged email msgs w/ Miriam & Jesse; Compiled & sent copies of email msgs (Aug-Dec, 2005) to Jesse, per his request. | | 1.00 hrs | \$225.00 | |
| 12/15/2005 | NEH | Conferred w/ Jesse re email & mtg | | 0.50 hrs | \$112.50 | |

| | | 48141 - 00001 | Bill # | 51635 | Page # | 5 |
|-----------------------------|-----|---|--------|----------|-------------|---|
| 12/19/2005 | NEH | Conferred w/ John Laudeman re year-end issues, including fees, distributions & tax payments. Conferred w/ Jesse Langman re documentation from Terlinqua Trust & Deer Park Trust; Sent docs by email. | | 2.50 hrs | \$562.50 | |
| 12/20/2005 | NEH | Conferred w/ Jesse re document assembly & mtg agenda | | 0.50 hrs | \$112.50 | |
| 12/21/2005 | NEH | Met w/Jesse Langman, Miriam Landes & John Laudeman, CPA, re fiduciary income tax matters; Sent email msgs w/ Notes of Mtg. | | 2.50 hrs | \$562.50 | |
| Total professional services | | | | | \$17,639.00 | |

Expenses

| | | |
|----------------|--------------------------------------|----------|
| 06/10/2005 | Document copying - Exhibits to Brief | \$81.60 |
| 07/15/2005 | Subpoenas | \$10.00 |
| 08/05/2005 | Overnight Delivery | \$23.62 |
| 09/29/2005 | Overnight Delivery | \$21.77 |
| 10/26/2005 | Overnight Delivery | \$18.19 |
| 11/03/2005 | Overnight Delivery | \$18.84 |
| 12/05/2005 | Overnight Delivery | \$17.58 |
| 12/05/2005 | Overnight Delivery | \$14.99 |
| Total expenses | | \$206.59 |

BILL SUMMARY

| | | |
|------------------------------|-----------|--------------------|
| Total fees billed | 78.60 hrs | \$17,639.00 |
| Total expenses billed | | \$206.59 |
| Net current charges | | \$17,845.59 |
| Total balance now due | | \$17,845.59 |
| Trust cash remaining balance | | \$798.42 |

Please include your client - matter number on the check.

D 059